

# Foreign Account Tax Compliance Act (FATCA)



Large Business & International

INTERNATIONAL

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## Chapter 1: Introduction

### 1.1 Purpose of FATCA Registration

Under the Foreign Account Tax Compliance Act (FATCA), withholding agents must withhold tax on certain payments to Foreign Financial Institutions that do not agree to report certain information to the IRS about their U.S. accounts, including the accounts of certain foreign entities with substantial U.S. owners. A Foreign Financial Institution may agree to report certain information about its account holders by registering to be FATCA compliant. The FATCA Registration System is a secure, web-based system that Financial Institutions (FIs) may use to register completely online as a Participating Foreign Financial Institution (PFFI), a Registered Deemed-Compliant FFI (RDCFFI), a Limited FFI (Limited FFI), or a Sponsoring Entity. This user guide provides instructions for completing the registration process online, including what information is required, how registration will vary depending on the type of FI, and step-by-step instructions for each question. This user guide reflects the most current instructions to the registration. Please read the user guide thoroughly before you begin to register, as it provides needed details on how to answer each question. In addition, please use it to resolve any ambiguities or conflicts in portions of the text within the online system.

In connection with its FATCA Registration, a Financial Institution will be issued a Global Intermediary Identification Number (GIIN) and will be identified on a published list available at [www.irs.gov/fatca](http://www.irs.gov/fatca). The GIIN may be used by an FI to identify itself to withholding agents and to tax administrators for FATCA reporting. It is anticipated that the published list will be updated on a monthly basis. A separate GIIN will be issued to the FI to identify each jurisdiction the FI maintains a branch that is participating or registered deemed-compliant.

The FATCA Registration is used by an FI to register itself (and its branches, if any) as a PFFI, a RDCFFI, a Limited FFI, a Limited Branch, or a Sponsoring Entity. It is also used by an FI to renew its Qualified Intermediary (QI), Withholding Foreign Partnership (WP), or Withholding Foreign Trust (WT) Agreement, if applicable. In connection with its FATCA Registration, an FI (other than a Limited FFI, or Limited Branch) or a U.S. Financial Institution (USFI) acting as a Lead FI or Sponsoring Entity will be issued a GIIN and will be identified on the IRS FFI List. The first IRS FFI List will be posted electronically by June 2, 2014, and will be updated monthly thereafter.

**NOTE:** The instructions in this guide should be used to provide guidance on how an FI should answer questions throughout the registration process. The help text icons are intended to assist users through the process, however, an FI should rely on the instructions provided in this guide for assistance in how to answer a specific question. This guide also includes a glossary of definitions used for purposes of FATCA Registration.

### *Who is Eligible to Register*

The following entities are eligible to register (on behalf of themselves and their branches) for the specific purposes described below, as well as to obtain a GIIN (unless the entity is a Limited FFI, Limited Branch):

- For an FFI, or foreign branch of an FFI or USFI, that is treated as a Reporting FI under a Model 1 IGA to authorize one or more Points of Contact (POCs) to receive information related to registration on the FI's behalf.
- For an FFI, or foreign branch of an FFI, that is treated as a Reporting FI under a Model 2 IGA:
  - to authorize one or more POCs to receive information related to registration on the FI's behalf, and
  - to confirm that it will comply with the terms of an FFI Agreement, as modified by the applicable Model 2 IGA.
- For an FFI, or branch of an FFI, other than one covered by an IGA:
  - to enter into an FFI Agreement to be treated as a PFFI,
  - to agree to meet the requirements to be treated as an RDCFFI, or
  - to confirm that it will comply with the terms applicable to a Limited FFI or a Limited Branch.
- For an FI seeking to act as a Sponsoring Entity, to agree to perform the due diligence, reporting, and withholding responsibilities on behalf of one or more sponsored FFIs.
- For an FI, including a foreign branch of a USFI, currently acting as a QI, WP, or WT, to renew its QI, WP, or WT Agreement.
- For a USFI wishing to act as a Lead FI for purposes of registering its Member FIs, to identify itself as such.

A foreign branch of a USFI located in a Model 2 IGA jurisdiction does not need to register unless such foreign branch needs to renew its QI, WP, or WT Agreement.

FATCA regulations, notices, Frequently Asked Questions (FAQs), and other related topics are available on the [IRS FATCA FI page \(www.irs.gov/Businesses/Corporations/Information-for-Foreign-Financial-Institutions\)](http://www.irs.gov/Businesses/Corporations/Information-for-Foreign-Financial-Institutions). In addition, the [Appendices/Miscellaneous](#) section at the end of the user guide provides supplementary resources, including a glossary of terms and an Account Status table, which details what the user will see on the homepage during each registration status.

## **1.2 Online Registration System Overview**

FATCA Registration can be accomplished most efficiently and effectively through the online registration process that will avoid the need to print, complete, and mail paper forms. This one-stop, electronic registration website presents a short set of questions about the registering Financial Institution, its branches and, where applicable, Expanded Affiliated Group (EAG) Members. The registration system can be accessed via [www.irs.gov/fatca-registration](http://www.irs.gov/fatca-registration).

The FATCA Registration website, designed for secure account management, is a web-based application that contains the following features:

- Allows 24-hours-a-day, seven-days-a-week accessibility

- Allows Financial Institution users to establish an online account, including the ability to establish an access code and select challenge questions
- Ensures security for all data provided on behalf of Financial Institutions
- Establishes a streamlined environment for Financial Institutions to register in one place
- Provides Financial Institutions with tools to oversee Member and/or branch information
- Displays a customized home page for Financial Institutions to manage their accounts

The FATCA Registration website also contains features that provide online communications and efficient delegation of authority for purposes of online registration. This enables Financial Institutions the flexibility to manage information throughout their entity structure (Members and branches). Specifically, the electronic registration system:

- Allows Financial Institutions to appoint delegates (POCs) to perform registration tasks
- Generates automatic notifications when a Financial Institution status changes (email notification to check FATCA account)
- Issues the GIIN

Financial Institutions are strongly encouraged to use the online registration process once it becomes available. However, the IRS will also accept registrations that are made on paper forms. Paper forms cannot be filed before January 1, 2014. Paper registration forms will experience slower processing times than online registration, and registrants will not receive a GIIN needed to demonstrate FATCA compliance until processing of their paper form is completed. This user guide covers the online registration process only.

### 1.3 Registration Process Overview

Online registration follows the process illustrated below:

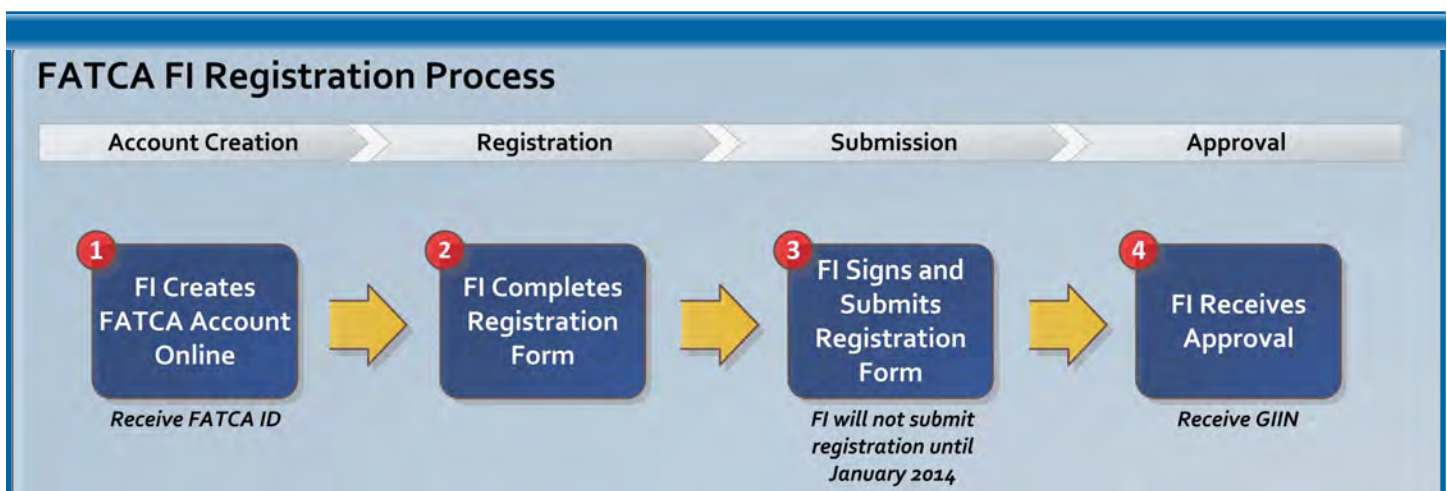


Figure 1 – FATCA Online Registration Process

### *Step 1: Create an Account*

A Financial Institution using the online registration system will be able to create an online FATCA account for itself and for Members of an Expanded Affiliated Group for which it is designated as the Lead.

- Each registering Financial Institution will receive a FATCA ID and will create its own access code to be used to log on to the Financial Institution's online FATCA account. Branches of a Financial Institution will not have separate accounts, but will be assigned separate GIINs.

A Financial Institution may register as a Single, Lead, Member or Sponsoring Entity.

- A **Single FI** is an FI that does not have any Member FIs and that is registering for PFFI or RDCFFI status for itself or one or more of its branches. A Single FI may also include a foreign branch of a USFI treated as a Reporting FI under a Model 1 IGA or that has in effect a QI Agreement.
- A **Lead FI** means a USFI, FFI, or a Compliance FI that will initiate the FATCA Registration process for each of its Member FIs that is a PFFI, RDCFFI, or Limited FFI and that is authorized to carry out most aspects of its Members' FATCA Registrations. A Lead FI is not required to act as a Lead FI for all Member FIs within an EAG. Thus, an EAG may include more than one Lead FI that will carry out FATCA Registration for a group of its Member FIs. A Lead FI will be provided the rights to manage the online account for its Member FIs. **NOTE:** An FFI seeking to act as a Lead FI cannot have Limited FFI status in its country of residence.
- A **Member FI** is an FFI that is registering as a Member of an EAG that is not acting as a Lead FI and that is registering as a PFFI, RDCFFI, or Limited FFI. For purposes of registration, a Member FI may also include a foreign branch of a USFI that is treated as a Reporting FI under a Model 1 IGA, or that is renewing its QI Agreement. A Member FI will need to obtain its FATCA ID from its Lead FI. The FATCA ID is used to identify the Member FI for purposes of registration and is not the same number as the GIIN. A GIIN is issued to FIs, other than Limited FFIs or Limited Branches, after the FATCA Registration is submitted and approved.
- A **Sponsoring Entity** is an entity that will perform the due diligence, withholding, and reporting obligations of one or more sponsored investment entities or controlled foreign corporations (Sponsored FFIs).
- A **USFI** is a Financial Institution that is a resident of the United States.

### *Step 2: FI Completes the Registration Form*

There are four parts to the FATCA Registration form. An FI will need to complete only the relevant parts of the form for the particular type of registration requested.

- Part 1 must be completed by all FIs to provide basic identifying information about each FI.
- Part 2 should be completed only by a Lead FI and must be completed via the FATCA Registration website. A Lead FI will identify in Part 2 each Member FI for which it is acting as a Lead FI and that is treated as a PFFI (including a Reporting FI under a Model 2 IGA), RDCFFI (including a Reporting FI under a Model 1 IGA), or Limited FFI. Additionally, for purposes of registration, a Member FI may include a foreign branch of a USFI that is registering to obtain a GIIN or to renew its QI Agreement.

- Part 3 should be completed only by an FI, including a foreign branch of a USFI, currently acting as a QI, WP, or WT and that wishes to renew its agreement. **NOTE:** Part 3 should be completed only by an FI currently acting as a QI, WP, or WT and currently using an issued Employer Identification Number (EIN) to establish its applicable status. An FI that would like to apply to become a first-time QI, WP, or WT cannot do so using the paper Form 8957 or the FATCA Registration website. Instead, the FI must complete Form 14345 in accordance with its instructions. It is advisable, but not required, for an FI applying for first-time QI, WP, or WT status do so before it submits its FATCA Registration form. For more information about QI, WP, or WT Agreements, go to [www.irs.gov/fatca](http://www.irs.gov/fatca).
- Part 4 must be completed by all FIs and requires an FI to certify that the information provided in the FATCA Registration form is accurate and complete and to agree or confirm that it will comply with its FATCA obligations, if applicable, in accordance with the status or statuses for which it has registered itself or any of its branches. An FI, including a Reporting FI under a Model 1 or 2 IGA, that is registering to renew its QI, WP, or WT Agreement will be agreeing to the terms of such renewed 2014 Model QI, WP, or WT Agreement.
- Reporting FIs under a Model 1 or 2 IGA: Most Reporting FIs under a Model 1 IGA are registering only to obtain a GIIN and to authorize one or more POCs to receive information related to FATCA Registration on behalf of the FI. Most Reporting FIs under a Model 2 IGA are registering only to obtain a GIIN, authorize one or more POCs to receive information related to FATCA Registration on behalf of the FI, and to confirm that they will comply with the terms of an FFI Agreement as modified by the applicable Model 2 IGA.
- A Reporting FI operating one or more branches not in an IGA jurisdiction is also agreeing to the terms of an FFI Agreement for any such branch, unless the branch is treated as a Limited Branch. Additionally, a Reporting FI requesting renewal of a QI, WP or WT Agreement is agreeing to the terms applicable to such renewed 2014 Model QI, WP, or WT Agreements.



A Financial Institution's classification as a Single, Lead, Member, or Sponsoring Entity will determine which registration questions it must answer. For example, Leads will be prompted to provide information about Members of its Expanded Affiliated Group. The table below summarizes the key steps for each type of FI:

Single	Lead	Member	FI Sponsoring Entity
<ol style="list-style-type: none"> <li>1. Create an account. Choose an Access Code and the system will assign a FATCA ID. Record FATCA ID and Access Code for future use.</li> <li>2. Complete Part 1 of this online FATCA Registration form (Form 8957).</li> <li>3. Complete Part 3 if you have a Qualified Intermediary, Withholding Foreign Partnership, or Withholding Foreign Trust agreement in effect and wish to renew that agreement.</li> <li>4. On or after January 1, 2014, electronically sign and submit your registration form.</li> <li>5. Wait for registration to be processed.</li> <li>6. Upon approval, the FI will receive notification. GIINs will be assigned to the FI and any branches that are not limited. Assigned GIINs will be included in the next published IRS FFI list.</li> </ol>	<ol style="list-style-type: none"> <li>1. Create an account. Choose an Access Code and the system will assign a FATCA ID. Record FATCA ID and Access Code for future use.</li> <li>2. Complete Part 1 of this online FATCA Registration form (Form 8957).</li> <li>3. Complete Part 2 of this online FATCA Registration form.</li> <li>4. Complete Part 3 if you have a Qualified Intermediary, Withholding Foreign Partnership, or Withholding Foreign Trust agreement in effect and wish to renew that agreement.</li> <li>5. On or after January 1, 2014, electronically sign and submit your registration form.</li> <li>6. Give your Members their FATCA login information.</li> <li>7. Wait for registration to be processed.</li> <li>8. Upon approval, the FI Lead will receive notification. GIINs will be assigned to the FI and any of its branches that are not Limited Branches. Assigned GIINs will be included in the next published IRS FFI list.</li> </ol>	<ol style="list-style-type: none"> <li>1. Enter online system with the FATCA ID and Temporary Access Code given to you by your Lead. Create a new Access Code. Record FATCA ID and Access Code for future use.</li> <li>2. Complete Part 1 of this online FATCA Registration form (Form 8957).</li> <li>3. Complete Part 3 if you have a Qualified Intermediary, Withholding Foreign Partnership, or Withholding Foreign Trust agreement in effect and wish to renew that agreement.</li> <li>4. On or after January 1, 2014, electronically sign and submit your registration form.</li> <li>5. Wait for registration to be processed.</li> <li>6. Upon approval, the FI Member will receive notification. GIINs will be assigned to the FI and any of its branches that are not Limited Branches. Assigned GIINs will be included in the next published IRS FFI list.</li> </ol>	<ol style="list-style-type: none"> <li>1. Create an account. Choose an Access Code and the system will assign a FATCA ID. Record FATCA ID and Access Code for future use.</li> <li>2. Complete the relevant questions in Part 1 of this online FATCA Registration form (Form 8957). While completing the FATCA Registration, select None of the Above for Question 4, Not applicable for Question 6, and No for Question 7; you'll then skip to Question 10. Do not complete Part 3.</li> <li>3. On or after January 1, 2014, electronically sign and submit your registration form.</li> <li>4. Wait for registration to be processed.</li> <li>5. Upon approval, the Sponsoring Entity FI will receive notification and a GIIN will be assigned to the FI as a Sponsoring Entity. The assigned GIIN will be included in the next published IRS FFI list. Information on registration of Sponsored Entities will be provided on the FATCA website.</li> </ol>

Figure 2 – Registration Steps by FI Type

### *Steps 3 and 4: Submission and Approval*

The Responsible Officer (RO) will not be able to submit the completed registration form on behalf of the Financial Institution until on or after January 1, 2014, although information can be entered in the FI's account before then.

For the period from the opening of the FATCA Registration website through December 31, 2013, an FI will be able to access its online account to modify or add registration information, including its appropriate registration status as such status is established or modified, for example, by the signing of an Intergovernmental Agreement (IGA). Prior to January 1, 2014, however, any information entered into the system, even if submitted

as final by the website user, will not be regarded as a final submission, but will merely be stored until the information is submitted as final on or after January 1, 2014. Thus, FIs can use the remainder of 2013 to become familiar with the FATCA Registration website, to input preliminary information, and to refine that information. On or after January 1, 2014, each FI will be expected to finalize its registration information by logging into its online account on the FATCA Registration website, making any necessary additional changes, and submitting the information as final.

**GIINs.** As registrations are finalized and approved in 2014, registering FIs will receive a notice of registration acceptance and will be issued a GIIN. The IRS will electronically post the first IRS FFI List by June 2, 2014, and will update the list on a monthly basis thereafter. To ensure inclusion in the June 2014 IRS FFI List, an FI will need to finalize its registration by April 25, 2014.

#### **1.4 Global Intermediary Identification Number**

After an FI has been approved, it is assigned a unique GIIN, which the FI will provide to withholding agents in connection with establishing its FATCA compliance. GIINs are alphanumeric, comprised of 19 characters, and are in the following format: XXXXXX.XXXXXX.XX.XXX. A detailed breakdown that includes the information on each set of characters in the GIIN can be found in [Appendix B – GIIN Composition Table](#).

If you want to download the entire file and view the schema, go to the [Test Files and Schema page on the IRS website \(www.irs.gov/Businesses/International-Businesses/IRS-FFI-List-Schema-and-Test-Files\)](http://www.irs.gov/Businesses/International-Businesses/IRS-FFI-List-Schema-and-Test-Files).

## Chapter 2: Getting Started

### 2.1 System Requirements

Minimum Requirements:

- The FATCA Registration System should function on most browsers (e.g. Mozilla Firefox, Internet Explorer, Google Chrome, etc.). **NOTE:** Safari may not properly display the windows in the FATCA Registration System.
- Refer to your browser's settings for the options below
  - JavaScript installed and enabled
  - Session cookies enabled
  - Web browser encryption enabled (at least 128 bits SSL-3)
- Access to a PDF Viewer
- Enable U.S. keyboard settings

#### *Session Cookies Enabled*

You must configure your browser to allow session cookies and cascading style sheet (CSS) capabilities in order for the application to function properly. Session cookies exist temporarily in memory and are deleted when the web browser is closed.

#### *Printing*

To print directly from the registration system, use your internet browser's print option. When printing forms such as the branch table or the Members table (Leads only), files can be downloaded and printed in the PDF Viewer.

### 2.2 Before You Begin

In this section, you may review information about the FATCA Online Registration System common features, icons, and buttons (controls, commands) to help navigate the system.

#### *Navigation Menu Links, Buttons and Other Items*

The following links and other common features make it easy to navigate through the registration system:

Sample FI Registration

Navigation Bar

1234

[my home page](#)
[save](#)
[get help](#)
[logout](#)

Financial Institution Registration

**My Information (Part 1)**
Member Information (Part 2)
QIs, WPs, or WTs Renewal (Part 3)
Submit (Part 4)

Questions 1-2 of 11

\* required fields

1) Financial Institution Type:
You Selected:
Lead of an Expanded Affiliated Group

2) Legal Name of the Financial Institution:\*

BackNext

Back/Next buttons

IRS Privacy Policy

[IRS Privacy Policy](#)
[Privacy Notice](#)

Privacy Notice

Figure 3 – Sample FI Registration

Features or Items	Details
Navigation Menu	Commands listed on the top right of each page that serves as basic functionalities throughout the registration. The links are as follows: <ul style="list-style-type: none"> <li><b>My home page</b> will take you to your home page.</li> <li><b>Save</b> will save the data you have entered in the registration system.</li> <li><b>Get help</b> will take you to a list of available options for assistance.</li> <li><b>Logout</b> will exit the FATCA Registration System.</li> </ul>
Progress bar	Displayed at the top of the screen above each page of questions, this bar shows which part you are on and how you have progressed through the registration system.
Back button	Click to return to the previous page of the registration system. Use the Back button instead of your browser's back arrow.
Next button (with automatic Save)	Click to continue to the next step of the registration process. Use the <b>Next</b> button instead of your browser's next arrow. Click the <b>Next</b> button to automatically save responses entered in the registration system. <p><b>NOTE:</b> If you receive a validation error message, re-enter the data and click the <b>Next</b> button.</p>

## Add Another and Delete Buttons

**My Information (Part 1)**
---> Member Information (Part 2)
---> QIs, WPs, or WTs Renewal (Part 3)
---> Submit (Part 4)

Questions 9A-9C of 11

\* required fields

9A) List each jurisdiction (other than the United States) in which the Financial Institution maintains a branch. If none click "next" to go to question 10. ?

Country \* Select Country ▼

9B) Is the Branch a Limited Branch? \* ?

☐ Yes

☐ No

9C) If the branch is currently covered by a QI agreement, does the Financial Institution intend to maintain QI status for that branch? \* ?

☐ Yes

☐ No

☐ Not Applicable

Add Another

Branch Information ?

6 Items, displaying 1 to 5.  
[\[First/Prev\]](#) [1](#) [2](#) [\[Next/Last\]](#)

Country	Limited	Maintain QI Status	GIIN	
Country 1	No	Yes		<a href="#" style="color: blue; text-decoration: underline;">delete</a>
Country 2	No	Not Applicable		<a href="#" style="color: blue; text-decoration: underline;">delete</a>
Country 3	No	Yes		<a href="#" style="color: blue; text-decoration: underline;">delete</a>
Country 4	Yes	No		<a href="#" style="color: blue; text-decoration: underline;">delete</a>
Country 5	No	Yes		<a href="#" style="color: blue; text-decoration: underline;">delete</a>

Back
Next

Figure 4 – Sample FI Registration (Table Format using 'Add Another' button)




Features	Details
Add Another button	Click to add another entry to a data table listed on the page. After you select <b>Add Another</b> , your entry appears in the table. If you do not click <b>Add Another</b> and simply click the <b>Next</b> button, the system will validate and save the entry.
Delete	Click link to remove a record. <b>NOTE:</b> This is the only way to edit records in a data table. If you must edit a record, click the <b>delete</b> link and enter the edited information.

### Additional Buttons Not Shown Above

Login	Click to login to an FI account
Return to Login	Click to return to the FATCA login page

## Icons and Symbols

The icons on the navigation bar at the top of the screen provide information about the system. Other helpful icons include:

Icons	Usage or Details
 Get Help icon	Click the question mark to view more information for a specific item (question, input field, status, table, etc.)
* Asterisk	Denotes required fields
 Drop down list arrow	Indicates a list with drop down options/list items that the user can view by clicking the arrow
 Error message icon	Indicates an error has occurred

## 2.3 Information You Will Need

FIs will be required to provide several key pieces of information in order to complete the online registration form. This checklist outlines the information you should gather to prepare your online FATCA Form (Form 8957). See [Form 8957 \(www.irs.gov/form 8957\)](https://www.irs.gov/form8957), to view the registration form as related to the checklist of items below.

All Registrants	<ul style="list-style-type: none"> <li><input type="checkbox"/> FI Type (Single, Lead, Member, or Sponsoring Entity)</li> <li><input type="checkbox"/> The FI's legal name</li> <li><input type="checkbox"/> FI's Country of Residence for tax purposes</li> <li><input type="checkbox"/> FI Classification, i.e., Participating FI not covered by an Intergovernmental Agreement (IGA) or a Reporting Financial Institution under a Model 2 IGA; Registered Deemed-Compliant Financial Institution (including a Reporting Financial Institution under a Model 1 IGA); Limited Financial Institution; or None of the above</li> <li><input type="checkbox"/> FI's mailing address</li> <li><input type="checkbox"/> FI's Qualified Intermediary (QI)/Withholding Foreign Partnership (WP)/ Withholding Foreign Trust (WT) EIN, if the FI has in effect one of these agreements. Confirm whether the institution intends to maintain or renew its status as a QI, WP, or WT.</li> <li><input type="checkbox"/> Confirm whether the FI maintains a branch in a jurisdiction outside of its country of tax residence, and then confirm whether the FI is a tax resident of the United States or maintains a U.S. branch (other than the U.S. territories).</li> <li><input type="checkbox"/> If the FI is a tax resident of the United States or maintains a branch in the United States (other than the U.S. territories), the EIN of the FI or branch</li> <li><input type="checkbox"/> Each jurisdiction in which the FI maintains a branch, along with whether the branch is a Limited Branch and whether the Financial Institution intends to maintain QI, WP, or WT status for that branch (if it is covered by a QI, WP, or WT agreement)</li> <li><input type="checkbox"/> Business Title for the FATCA Responsible Officer (RO) for the FI, along with legal name and contact information</li> <li><input type="checkbox"/> Confirm whether the FI's RO will designate one or more Points of Contact (POCs) (a POC will be authorized to receive FATCA Registration information and other related FATCA correspondence from the IRS) and, if so, the POCs' contact information. <b>NOTE:</b> FIs are allowed up to <b>FIVE (5)</b> POCs.</li> </ul>
Lead Only	<ul style="list-style-type: none"> <li><input type="checkbox"/> In addition to the information required above, the Member FIs' legal names, countries of residence for tax purposes, and Member types. Once the Lead has established the Member's account, the Member or its Lead will be required to complete the Member's Registration. <b>NOTE:</b> The RO for a Lead automatically becomes a POC for each of the Lead's Member FIs.</li> </ul>
QI, WP, or WT	<ul style="list-style-type: none"> <li><input type="checkbox"/> Confirm whether the QI/WP/WT's legal name has changed since the effective date of its most recent QI/WP/WT Agreement and, if so, the new legal business name and reason for the name change (merger, liquidation, re-branding).</li> <li><input type="checkbox"/> For QI/WP/WTs, the Responsible Party's name, contact information, and whether or not that is the same person listed as the RO for the FI</li> <li><input type="checkbox"/> The list of private arrangement intermediary (PAI) contracts that are effective, if applicable</li> </ul>

Figure 5 – FI Registrants – What You Will Need



## 2.4 Special Rules for Registration

- **Lead FI and Member FIs of an EAG:** In general, all FFIs, other than exempt beneficial owners or certified deemed-compliant FFIs that are part of the same EAG must be registered. For purposes of registration, an EAG may have more than one Lead FI and may organize itself into subgroups under different Lead FIs. For example, an EAG of 10 FFIs may decide to select two different Lead FIs, Lead FI 1 and Lead FI 2. Lead FI 1 can carry out FATCA Registration on behalf of four of its Member FIs and Lead FI 2 can carry out FATCA Registration on behalf of four of its other Member FIs. All 10 FFIs within the same EAG will be registered, even though they are registered under two different Lead FIs.

Consolidated Compliance Program: If an EAG has in place a consolidated compliance program, as described in Treas. Reg. §1.1471-4(f)(2)(ii), then Member FIs that elect to participate in the same consolidated compliance program should be registered as Member FIs by the Lead FI that is acting as the Compliance FI for the compliance group.

- **Model 1 IGA:** FIs that are treated as Reporting FIs under a Model 1 IGA (see List of Jurisdictions treated as having in effect an IGA at [www.irs.gov/fatca](http://www.irs.gov/fatca)) should register as RDCFFIs.

A Reporting FI under a Model 1 IGA will be able to register and obtain a GIIN prior to July 1, 2014 and may generally find it convenient to do so. Nonetheless, such an FI is not required to provide a GIIN to withholding agents prior to January 1, 2015 and therefore has time beyond July 1, 2014 to register to obtain a GIIN. In addition, a Reporting FI under a Model 1 IGA must register prior to July 1, 2014 (1) if it maintains one or more branches (other than a Limited Branch or U.S. branch) in jurisdiction(s) that are not covered by a Model 1 IGA, (2) if it is renewing its QI, WP, or WT Agreement, or (3) if it intends to be a Lead FI for one or more Member FIs that are not established in, and operating exclusively in, other Model 1 IGA jurisdictions.

- **Model 2 IGA (Select PFFI):** FIs that are treated as Reporting FIs under a Model 2 IGA (see List of Jurisdictions treated as having in effect an IGA at [www.irs.gov/fatca](http://www.irs.gov/fatca)) should register as PFFIs.
- **FFIs that are also Sponsoring Entities:** An FFI that will also act as a Sponsoring Entity for one or more Sponsored Entities is required to submit a second registration form to act as a Sponsoring Entity. The Sponsoring Entity will receive a separate Sponsoring Entity GIIN and should only use that GIIN when it is fulfilling its obligations as a Sponsoring Entity.
- **Sponsored FFIs:** An FI that is a Sponsored FFI will be registered by its Sponsoring Entity. Details about how a Sponsoring Entity may register a Sponsored FFI will be posted online at [www.irs.gov/fatca](http://www.irs.gov/fatca).
- **USFIs treated as Lead FIs:** A USFI that is registering as the Lead FI on behalf of its Member FFIs will register as a Lead FI and be issued a GIIN.

## Chapter 3: FATCA Online Registration System — User Login

### 3.1 Launching the FATCA Online Registration System

The FATCA Online Registration System can be accessed on the [IRS.gov FATCA home page \(www.irs.gov/fatca\)](http://www.irs.gov/fatca).



The screenshot shows the IRS FATCA Homepage. At the top, there is a navigation bar with links: Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, Help & Resources, and for Tax Pros. Below this is a large banner for the Foreign Account Tax Compliance Act. On the left, there is a sidebar with links: Corporations, Partnerships, International Businesses, and Small Businesses & Self Employed. The main content area is titled "Foreign Account Tax Compliance Act" and includes a list of bullet points: FATCA targets tax non-compliance by U.S. taxpayers with foreign accounts; FATCA focuses on reporting: By U.S. taxpayers about certain foreign financial accounts and offshore assets; By foreign financial institutions about financial accounts held by U.S. taxpayers or foreign entities in which U.S. taxpayers hold a substantial ownership interest; The objective of FATCA is the reporting of foreign financial assets; withholding is the cost of not reporting. Notice 2013-43 revises the implementation timeline and provides additional guidance. Below this, there are three columns: Individuals, Financial Institutions, and Governments, each with a brief description of their reporting requirements. A green callout box on the right side of the page states: "Illustrative, content may change over time".

FATCA Homepage

IRS

Search Advanced

Filing Payments Refunds Credits & Deductions News & Events Forms & Pubs Help & Resources for Tax Pros

# Foreign Account Tax Compliance Act

Corporations  
Partnerships  
International Businesses  
Small Businesses & Self Employed

## Foreign Account Tax Compliance Act

The provisions commonly known as the Foreign Account Tax Compliance Act (FATCA) became law in March 2010.

- FATCA targets tax non-compliance by U.S. taxpayers with foreign accounts
- FATCA focuses on reporting:
  - By U.S. taxpayers about certain foreign financial accounts and offshore assets
  - By foreign financial institutions about financial accounts held by U.S. taxpayers or foreign entities in which U.S. taxpayers hold a substantial ownership interest
- The objective of FATCA is the reporting of foreign financial assets; withholding is the cost of not reporting. [Notice 2013-43](#) revises the implementation timeline and provides additional guidance.

**Individuals** U.S. individual taxpayers must report information about certain foreign financial accounts and offshore assets on Form 8938 and attach it to their income tax return, if the total asset value exceeds the appropriate reporting threshold.

**Financial Institutions** Foreign To avoid being withheld upon, a foreign financial institution may register with the IRS, obtain a Global Intermediary Identification Number (GIIN) and report certain information on U.S. accounts to the IRS. [Learn More...](#)

**Governments** If a jurisdiction enters into an Intergovernmental Agreement (IGA) to implement FATCA, the reporting and other compliance burdens on the financial institutions in the jurisdiction may be simplified. Such financial institutions will not be subject to withholding under FATCA. [Learn More...](#)

Illustrative, content may change over time

Figure 6 – FATCA Homepage

1. Click on the FATCA Registration System link at [www.irs.gov/fatca-registration](http://www.irs.gov/fatca-registration), which will direct you to the FATCA login page.

### 3.2 Create a New Account – Single, Lead, and Sponsoring Entity

The first step in the FATCA Registration process is to create an online FATCA account. Only a Single, Lead, or Sponsoring Entity will be able to create a FATCA account. Member FIs will have their FATCA accounts created by their Lead FI and must have received FATCA IDs and Temporary Access Codes from their Lead FI in order to logon as an existing user to complete their online FATCA Registration. See [Chapter 1.3](#) for definitions of Single, Lead, Member, and Sponsoring Entity.

To create an account, the FI will be required to create challenge questions and an access code (password). After the Single, Lead, or Sponsoring Entity creates its account, it will be provided with a FATCA ID. The FATCA ID is used to identify the FI only for purposes of registration and is not the same number as the GIIN. A GIIN is issued after FATCA Registration is submitted and approved.

The following set of screen shots illustrates the process for a FATCA Single, Lead or Sponsoring Entity Registrant to create an account and receive the FI's FATCA ID:

#### *To Create a New Account as a Single, Lead, or Sponsoring Entity FI Type – First Time Login*

Create New FATCA Account for Single, Lead, or Sponsoring Entity

**IRS**

**Financial Institution Account User Login**

Financial Institution Types (Select "help" icon for further definition):<sup>?</sup>

- Single
- Lead of an Expanded Affiliated Group
- Member (not Lead) of an Expanded Affiliated Group
- Sponsoring Entity

Existing User Login for Single, Lead, Member, or Sponsoring Entity OR Create New Account for Single, Lead, or Sponsoring Entity

FATCA ID

Access Code

Login

By checking this box, I declare that I have been authorized by the FI to create a registration account on their behalf.

Create Account

(The Create Account button appears shaded, until you select the checkbox)

[Forgot FATCA ID or Access Code?](#)

Figure 7 – Create New FATCA Account for Single, Lead, or Sponsoring Entity

1. Select the checkbox that states “By checking this box, I declare that I have been authorized by the FI to create a FATCA Registration account on their behalf.” under the **Create a New Account for Single, Lead, or Sponsoring Entity** section.
2. Click **Create Account**  
**NOTE:** If you have entered data in the **FATCA ID** and **Access Code** fields before you selected the checkbox, the two fields will be cleared and the **Login** button will be disabled.

### Select FI Type

Create New FATCA Account - Select FI Type

Financial Institution Account - Create New Account [return to login](#)

\* required fields

Select the Financial Institution Type: \*

☐ Single (not a member of an Expanded Affiliated Group)

☐ Lead of an Expanded Affiliated Group

☒ Member (not Lead) of an Expanded Affiliated Group

☐ Sponsoring Entity

Next

A Member FI Type cannot create a new FATCA account

Figure 8 – Create New FATCA Account – Select FI Type

1. Select one FI Type, **Single**, **Lead**, or **Sponsoring Entity**. It is critical that you select the correct FI type as it cannot be changed once the account is created. **NOTE:** If you select FI Type **Member**, an error message appears. A Member of an affiliated group cannot create a new FATCA account. Members should contact the Lead to obtain their FATCA ID and Access Code.
2. Click **Next** to continue and set up challenge questions.  
**NOTE:** All fields marked by an asterisk (\*) throughout the registration form are required fields. All fields throughout the form should be completed, if applicable.

### Select Challenge Questions

Create New FATCA Account - FI Challenge Questions

Financial Institution Account - Challenge Questions [return to login](#)

\*required fields

Answer the two questions to assist you in the future should you need to recover your FATCA ID or Access Code.

Challenge Question #1 \*

Question: \*

Answer: \*

Challenge Question #2 \*

Question: \*

Answer: \*

Back Next

Figure 9 – Create New FATCA Account – FI Challenge Questions



1. In **Challenge Question 1**, select the arrow to view the list of questions. Select a challenge question. In the **Answer** text box, type a response to the challenge question.
2. Repeat the previous step for **Challenge Question 2**.
3. To go back, click on the **Back** button.
4. Click **Next** to continue and set up an Access Code.

**IMPORTANT:** Remember to document your answers to your challenge questions. You will need these if you have to reset your Access Code.

### *Create a New Access Code*

Create New Account - Create New Access Code

IRS

**Financial Institution Account - Create New Access Code** [return to login](#)

Access Code must contain:

- 8-20 characters

At least:

- 1 uppercase letter
- 1 lowercase letter
- 1 number
- 1 of the following special characters  
~ ! @ # % ^ \* ( ) ? , .

Create Access Code:

Confirm Access Code:

**Do not forget this Access Code. This is required for future access to your account.**


Figure 10 – Create New Account – Create New Access Code

### *To Create a New Access Code*

1. The system displays the minimum guidelines to create a new Access Code. **The Access Code must be 8-20 characters and include at least one uppercase and lowercase letter, one number, and one of the designated special characters (~ ! @ # ^ \* ? , .).**
2. In **Create Access Code**, type the Access Code that you choose for your FATCA Account, ensuring that it meets the requirements in Step 1.
3. In **Confirm Access Code**, re-type your Access Code to confirm your code in the text box.
4. Click **Next** to continue.

**IMPORTANT:** Remember to record your Access Code. You will need your FATCA ID and Access Code to log into the system.

Create New Account – Lead/Single/Sponsoring Entity Account Confirmation (FATCA ID)



**Financial Institution - Lead/Single/Sponsor Account Confirmation**

You have successfully created your Financial Institution Account.

**FATCA ID:** 123ABC

**Do not forget the FATCA ID. The FATCA ID and Access Code are required for future access to your account.**

After recording your FATCA ID and Access Code, select the "Next" button to continue to Financial Institution registration process.

Next

Figure 11 – Create New Account – Lead/Single/Sponsoring Entity Account Confirmation (FATCA ID)

The **Lead/Single/Sponsor Account Confirmation** screen displays your FATCA ID account number.

5. Click **Next** to continue the FI Registration process.

**IMPORTANT:** Remember to record your **FATCA ID** and **Access Code** number for future use.

### 3.3 Existing User Login – Single, Lead, Member, or Sponsoring Entity

After an FI has created a FATCA Account, it can subsequently access this account through the Registration Login page. Singles, Leads, Members, and Sponsoring Entities will all be able to login here. This screen allows users with an existing FATCA ID and Access Code to log on to the system.

**NOTE:**

- FI Members will need to set up a new Access Code after logging in the first time using the Temporary Access Code provided by their Lead.
- Only one user at a time may access the FATCA Account of a specific FI; however, multiple accounts for Members of an EAG may be accessed at the same time because they are different specific accounts. If another user attempts to login to a FATCA Account already in use, an error message will be displayed.



Figure 12 – FI Registration User Login System (Login)

### *To Login as an Existing User for Single, Lead, Member, or Sponsoring Entity FI Type*

1. Under **FATCA ID**, type your system-generated FATCA ID or Member FATCA ID. Each Member has a unique Member FATCA ID with an alphanumeric sequence as shown below. Members should contact their Lead to get more information.

**IMPORTANT:** When logging into the registration system, any letters in the FATCA ID must be entered in uppercase letters only. Your FATCA ID will not be recognized if you enter any letters as lowercase letters.

Single/Lead/Sponsoring Entity FATCA ID: 123ABC

Member FATCA ID: 123ABCXXXXX

Identifies the Lead FI

Identifies the Member FI

**NOTE:** FATCA IDs DO NOT contain the letter “O”. If your FATCA ID has a character that appears like the letter “O”, enter the number zero (0).

2. In **Access Code**, type your Access Code, which should be 8-20 characters and include at least one uppercase and lowercase letter, one number, and one of the designated special characters (~ ! @ # ^ \* ? , .).
3. Click **Login**.
4. If the login is unsuccessful, re-enter your FATCA ID and Access Code.

### 3.4 Recovering Login Information – Forgot FATCA ID/Access Code

The system automatically locks the FATCA account after five unsuccessful login attempts.

Forgot Access Code

IRS

**Financial Institution Account - Forgot Access Code** [return to login](#)

To retrieve your FATCA Access Code, please enter your FATCA ID.

FATCA ID:

[I do not know my FATCA ID.](#)

**Next**

If an FI forgets its FATCA ID which is needed to retrieve access code, click on this link, where further guidance will be provided

Figure 13 – Forgot Access Code


#### *To reset your FATCA ID/Access Code*

1. If the login is unsuccessful after several attempts, you may have to reset your Access Code.
2. From the Login screen, click **Forgot FATCA ID or Access Code?**
3. To reset your **Access Code**, enter your **FATCA ID**.
4. Click **Next** to continue to your challenge questions.

**NOTE:** If you have forgotten the FATCA ID number, click **I do not know my FATCA ID** and follow the instructions.

If you have not established your permanent Access Code yet, you will see an error page that will provide further instructions. This error page will indicate, *“If you are a Member of an expanded affiliated Foreign Financial Institution group, please ask your Lead FI for your FATCA ID and temporary Access Code. If you mailed a paper registration form to the Internal Revenue Service for input, you will be receiving your FATCA ID and Temporary Access Code through the mail. You will not be able to login until you receive your login information in the mail.”*

Forgot Access Code – Challenge Questions



---

**Financial Institution Account – Forgot Access Code – Challenge Questions** [return to login](#)

Please answer the following questions to reset your Access Code:

Challenge Question #1

Question:\* What city did you live in at age 16?

Answer:\*

Challenge Question #2

Question:\* In what hospital were you born?

Answer:\*

Figure 14 – Forgot Access Code – Challenge Questions

***To reset your Access Code:***

1. In the first **Answer** field, enter the correct response to Challenge Question 1.
2. In the second **Answer** field, enter the correct response to Challenge Question 2.
3. Click **Next** to continue.


**NOTE:**

- Both answers must be correct in order to reset the Access Code. If one is incorrect, the system will not identify which one is incorrect. It will give you another chance to enter both correct answers.
- Challenge questions may be different from the ones shown in the above figure, depending on what you originally selected when creating your Challenge Questions.

**CAUTION:** The system locks automatically after five unsuccessful attempts to answer the challenge questions. Continue until you are successfully allowed to login again.

## Create New Access Code

Forgot New Access Code – Create New Access Code



---

**Financial Institution Account – Reset Temporary Access Code** [return to login](#)

Access Code must contain:

- 8-20 characters

At least:

- 1 uppercase letter
- 1 lowercase letter
- 1 number
- 1 of the following special characters  
~ ! @ # % ^ \* ( ) ? , .

Create Access Code:

Confirm Access Code:

**Do not forget this Access Code. The FATCA ID and Access Code are required for future access to your account.**

After recording your FATCA ID and Access Code, select the "Next" button to continue to Financial Institution registration process.

Figure 15 – Forgot New Access Code – Create New Access Code

### *To reset your Access Code:*

1. In **Create Access Code**, type the new Access Code that you choose for your FATCA Account and ensure that it meets the requirements.
2. In **Confirm Access Code**, re-type your Access Code to confirm your code in the text box.
3. Click **Next** to continue. The system will display your confirmed Access Code.

**IMPORTANT:** Record the Access Code. The FATCA ID and Access Codes are required to access your account.

## Chapter 4: Registration

### 4.1 Registration Part 1

After an FI has logged into the system, the registration process will begin with Part 1. Part 1 consists of 11 questions that request identifying information about the FI and must be completed for all FI types. The Lead FI can complete Part 1 for its Member(s), but the Member will typically complete Part 1 for itself. The following section provides step-by-step guidance for answering the questions in Part 1.

1. To access online registration, Part 1:
  - **First-time login:** After you have created an account and the system displays the **FATCA-FI-Single/Lead/Sponsoring Entity Account Confirmation** page (as shown in [Chapter 3.1 Launching the FATCA Online Registration System](#)), click the **Next** button.
  - **Existing users:** On your FATCA home page (as shown in [Chapter 4.6 Financial Institution Home Page](#)), in the lower left corner, under **Available Account Options**, click the **Registration – Edit/Complete/Submit** link.

**NOTE:** If a user does not log out of the registration system using the “logout” button, the system does not log the user out immediately. This instance can occur for example if the user closes the browser, or if the user gets an error message that forces them out of the registration system. If the user then tries to log back in immediately, he will get a default error message indicating that the FATCA account is locked because it is being edited by another user. The system times out after 15 minutes of inactivity, so after 15 minutes, the original session that was exited will time out and the user will be able to log in again.

2. The links above will take you to the Instructions for **FATCA Registration page**, which includes links to the user guide, and instructions for completing the online registration [form 8957 \(www.irs.gov/form8957\)](http://www.irs.gov/form8957).

[FATCA User Guide \(PDF version\)](#)**Instructions for Financial Institution Registration**[my home page](#) [get help](#) [logout](#)

The [Registration User Guide](#) contains complete information for navigating through this Registration system.

[Filling Out The Online FATCA Registration Form](#)

[Instructions for Form 8957](#)

Help for each question on the FATCA registration form is available by clicking on the question mark (?) to the right of each question. All questions marked with an asterisk (\*) require an answer.

There are four parts to the FATCA registration form, however, not all parts of the Form will be required to be completed depending on the type of Financial Institution.

**Part 1** must be completed by all Financial Institutions (FIs) and will provide basic identifying information about each FI. A Lead FI may complete Part 1 for each of its Member FIs.

**Part 2** must be completed by a Lead FI to identify each Member FI of its Expanded Affiliated Group. Part 2 will only apply to a Lead FI and should not be completed by Single, Member or Sponsoring Entity FIs.

**Part 3** must be completed by FIs that have a Qualified Intermediary (QI), Withholding Foreign Partnership (WP), or Withholding Foreign Trust (WT) agreement in effect, and that wish to renew their respective agreements. Part 3 will only apply to FIs that are QIs, WPs, or WTs.

**Part 4** must be completed by all FIs and requires the FI to certify that the information provided in the FATCA Registration Form is accurate and complete and to agree to comply with its FATCA obligations.

The information you provide on each screen of the FATCA Registration form is saved when you click the "Next" button at the bottom of the screen. You may log back in at any time to complete and submit the registration form.

The [FATCA page](#) on the IRS web site contains an [overview of the registration process](#).

[Next](#)[FATCA web page](#)[IRS Privacy Policy](#) | [Privacy Notice](#)

Figure 16 – FI Registration – Instructions for FATCA Registration

1. Click **Next** to continue and begin the first portion of the online registration form (Form 8957).

**IMPORTANT:** See [Chapter 2.3 Information You Will Need](#) for a list of information you'll need to complete the registration.



#### 4.1.1 Questions 1-2 – FI Type and Legal Name

The screenshot shows the IRS Financial Institution Registration interface. At the top is the IRS logo. Below it, the title "Financial Institution Registration" is displayed, followed by navigation links: "my home page", "save", "get help", and "logout". A breadcrumb trail shows the current step: "My Information (Part 1)" (Questions 1-2 of 11), with links to "Member Information (Part 2)", "QIs, WPs, or WTs Renewal (Part 3)", and "Submit (Part 4)". A note indicates "\* required fields". The first question, "1) Financial Institution Type:", shows the selected option as "Lead of an Expanded Affiliated Group". The second question, "2) Legal Name of the Financial Institution:", has an empty text input field. At the bottom are "Back" and "Next" buttons.

Figure 17 – FI Registration – My Information (Part 1) – Questions 1-2

#### *To enter FI information*

**Question 1: Financial Institution Type:** The system displays the FI Type selected when the FATCA account was created.

**Question 2: Legal Name of Financial Institution:** Enter the legal name of the FI. The legal name is the name of the FI used in official incorporation or organization documents, or the name otherwise recognized by the residence country government as the FI's official name. Typically, the legal name is the name used by the FI in legal documents.

1. To go back, click on the **Back** button.
2. Click **Next** to continue.

**NOTE:** All fields marked by an asterisk (\*) throughout the Registration Form are required fields.

**Financial Institution Registration** [my home page](#) [save](#) [get help](#) [logout](#)

**My Information (Part 1)** ---> Member Information (Part 2) ---> QIs, WPs, or WTs Renewal (Part 3) ---> Submit (Part 4)  
Questions 3-4 of 11

\* required fields

3) What is the Financial Institution's Country of Residence for tax purposes? ⓘ

4) Select the Financial Institution's FATCA classification in its country of tax residence: ⓘ

Figure 18 – FI Registration – My Information (Part 1) – Questions 3-4

### *To enter FI country of residence and classification*

#### **Question 3: Select Financial Institution's Country of Residence for tax purposes.**

1. The country of residence means the jurisdiction in which the FI is treated as a resident for income tax purposes (for example, the place of incorporation or place of principal management and control). If the FI is a dual resident, identify one of the countries where it is a tax resident in this question and identify the second country of tax residence in Questions 8 or 9, as appropriate, by treating the second tax residence country as a branch jurisdiction. If the FI is resident in a U.S. Territory or Minor Outlying Island, select the **United States** (even if the FI is a dual resident).

**Partnerships and other flow-through entities.** For a partnership or other flow-through entity, the Financial Institution's country of residence means the jurisdiction under the laws of which the entity is organized or established or, if not organized or established under the laws of any jurisdiction, the jurisdiction where it maintains its principal office.

**NOTE:** For a list of available countries in the drop down menu, see [Appendix D – Country Lookup Table](#).

#### **Question 4: Select the Financial Institution's FATCA classification in its country of tax residence (as shown in Question 3).**

1. Select the entry applicable to your FATCA classification in your country of tax residence as shown in Question 3.

A Sponsoring Entity, a USFI that is registering as Lead FI, a U.S. Territory FI or a USFI with a foreign branch that is renewing its QI Agreement or that is treated as a Reporting FI under a Model 1 IGA must select **None of the Above**.

**NOTE: FIs with branches in multiple jurisdictions.** An FI (other than a Sponsoring Entity, USFIs, or a foreign branch of a USFI) that maintains branch operations in multiple jurisdictions must answer this question by treating the

operations within its country of tax residence as if it were a branch (home office) and then classify whether such home office is participating, registered deemed-compliant, or limited. In question 8 or 9 of the registration form, the FI must identify the jurisdictions where it maintains branches outside of its country of tax residence and which of its branches, if any, will be treated as Limited Branches.

Example. Bank A, an FI, is resident of Country X. In addition to banking activities that it conducts within Country X, Bank A also conducts banking activities through branches in Countries Y and Z. Under Country X laws, Bank A cannot satisfy the obligations that would allow its operations within Country X (home office) to be effectively a PFFI or RDCFFI. However, Bank A's branches in Countries Y and Z would be able to comply with the obligations imposed on a PFFI or RDCFFI. For purposes of registering itself and obtaining a GIIN for its branch operations in Countries Y and Z, Bank A should select that it is classified as a Limited Financial Institution in its country of tax residence.

2. Click **Next** to continue
3. Click **Back** to go back to the previous screen

**NOTE:** A Lead FI must be an entity that is able to select in Question 4 that its FATCA classification in its country of tax residence is a PFFI not covered by an IGA or a Reporting FI under a Model 2 IGA, an RDCFFI or a Reporting FI under a Model 1 IGA, or None of the above because the FI is either a Sponsoring Entity, a USFI that is registering as a Lead FI, as U.S. Territory FI, or a USFI with a foreign branch that is renewing its QI agreement or that is treated as a Reporting FI under a Model 1 IGA.

#### 4.1.3 Question 5 – FI Mailing Address

**FI Registration – My Information (Part 1) – Question 5**

**IRS**

**Financial Institution Registration** [my home page](#) [save](#) [get help](#) [logout](#)

**My Information (Part 1)** ---> Member Information (Part 2) ---> QIs, WPs, or WTs Renewal (Part 3) ---> Submit (Part 4)  
Question 5 of 11

\* required fields

5) Mailing Address of Financial Institution\*:📍

Country\*

Address Line 1\*

Address Line 2

City\*

State/Province/Region\*

ZIP/Postal Code \*

Figure 19 – FI Registration – My Information (Part 1) – Question 5

### Question 5: Mailing Address of Financial Institution:

1. Enter the mailing address of the FI. The address provided will be used to send all mail correspondence related to the FI's FATCA Registration, FATCA account, and any other related matters.

**NOTE:** Most communications between the IRS and the FI will be able to occur electronically once the FI's FATCA account is established.

2. Select the country from the drop-down list. If the user selects United States, a U.S.-specific page will appear.

**NOTE:** If the FI is in a U.S. Territory, select the United States option, and select the territory in the State / U.S. territory drop down list.

- **Address Line 1**, enter the FI mailing street address.
  - If necessary, in **Address Line 2**, enter the second line of the street address.
  - **City**, enter the city of the FI mailing address.
  - **State/Province/Region**, enter the state, province, or region of the FI mailing address. (If you selected **United States** from the country drop-down list, you will select a **State/U.S. Territory** from the drop-down list for this question.)
  - **Zip/Postal Code**, enter the zip or postal code of the FI mailing address.
3. To go back, click on the **Back** button.
  4. Click **Next** to continue.

**NOTE:** For a list of available countries in the drop down menus, see [Appendix D – Country Lookup Table](#).

#### 4.1.4 Question 6 – FI QI/WP/WT

The screenshot shows a web form titled "FI Registration – My Information (Part 1) – Question 6". At the top, there are navigation links: "my home page", "save", "get help", and "logout". Below the title bar, a breadcrumb trail reads: "My Information (Part 1) ---> Member Information (Part 2) ---> QIs, WPs, or WTs Renewal (Part 3) ---> Submit (Part 4)". The main content area is titled "Financial Institution Registration" and includes a sub-header "Question 6 of 11". A note indicates that fields marked with an asterisk (\*) are required. The question text is: "6) Indicate whether the Financial Institution has in effect a withholding agreement with the IRS to be treated as one of the following". There are three radio button options: "Qualified Intermediary (QI)", "Withholding Foreign Partnership (WP)", and "Withholding Foreign Trust (WT)". Each option has a corresponding EIN field (e.g., "Provide QI EIN: [ ] - [ ] eg: nn-nnnnnnn") and a "Does the Financial Institution intend to maintain its status as a [option]?" question with "Yes" and "No" radio buttons. A "Not applicable" option is also present at the bottom. At the bottom of the form are "Back" and "Next" buttons.

Figure 20 – FI Registration – My Information (Part 1) – Question 6

**Question 6: Indicate whether the Financial Institution has in effect a withholding agreement with the IRS to be treated as a QI, WP, or WT.**

**NOTE:** An entity that is applying as a Sponsoring Entity must select **Not Applicable**, even if the entity has a QI, WP, or WT agreement with the IRS.

1. Select the Qualified Intermediary (QI) option to indicate that the FI is a party to a qualified intermediary withholding agreement with the IRS. Enter the QI EIN in the field below the option, and select **Yes** or **No** as to whether the FI intends to maintain its status as a QI.
2. Select the Withholding Foreign Partnership (WP) option to indicate that the FI is a foreign partnership that has entered into a withholding agreement with the IRS. Enter the WP EIN in the field below the option, and select **Yes** or **No** as to whether the FI intends to maintain its status as a WP.
3. Select the Withholding Foreign Trust (WT) option to indicate that the FI is a foreign grantor trust or foreign simple trust that has entered into a withholding agreement with the IRS. Enter the WT EIN in the field below the option, and select **Yes** or **No** as to whether the FI intends to maintain its status as a WT.
4. An FI that does not have in effect a withholding agreement with the IRS to be treated as a QI, WP, or WT should select **Not Applicable**.
5. Sponsoring Entities: If you are applying as a Sponsoring Entity, select **Not Applicable**.
6. To go back, click on the **Back** button.

7. Click **Next** to continue

**NOTE:** A Financial Institution that would like to apply to become a first time QI, WP, or WT may do so by completing Form 14345 in accordance with the instructions therein before registering for FATCA. For more information about a QI, WP, and WT agreement with the IRS, visit [www.irs.gov/fatca](http://www.irs.gov/fatca).

#### 4.1.5 Question 7 – Branches Maintained Outside of Country of Tax Residence

FI Registration - My Information (Part 1) - Question 7

IRS

Financial Institution Registration [my home page](#) [save](#) [get help](#) [logout](#)

**My Information (Part 1)** ---> Member Information (Part 2) ---> QIs, WPs, or WTs Renewal (Part 3) ---> Submit (Part 4)

Question 7 of 11

\* required fields

7) Does the Financial Institution maintain a branch in a jurisdiction outside of its country of tax residence?\*

☐ Yes (If Yes, go to question 8)

☐ No (If No, go to question 10)

Figure 21 – FI Registration – My Information (Part 1) – Question 7

#### Question 7: Does the Financial Institution maintain a branch in a jurisdiction outside of its country of tax residence?

1. Select **Yes** if the FI maintains a branch outside its country of tax residence. A branch is a unit, business, or office of an FI that is treated as a branch under the regulatory regime of a country or is otherwise regulated under the laws of such country as separate from other offices, units, or branches of the FI. FIs should treat all units, businesses, and offices within any one jurisdiction as a single branch.


Sponsoring Entities: If you are applying as a Sponsoring Entity, you do not need to answer questions about your branches and should select **No**.

2. If **Yes**, complete **Question 8**. If **No**, the system will automatically take you to **Question 10**.
3. To go back, click on the **Back** button.
4. Click **Next** to continue.



#### 4.1.6 Question 8 – FI U.S. Tax Residency and EIN

**FI Registration – My Information (Part 1) – Question 8**



**Financial Institution Registration** [my home page](#) [save](#) [get help](#) [logout](#)

**My Information (Part 1)** ---> Member Information (Part 2) ---> QIs, WPs, or WTs Renewal (Part 3) ---> Submit (Part 4)  
Question 8 of 11

\* required fields

8) Is the Financial Institution a tax resident of the United States or does it maintain a branch in the United States (other than the U.S. territories)?\*

☐ Yes  
Provide the U.S. EIN of the U.S. Financial Institution or U.S. branch:  
 -  eg: nn-nnnnnnn

☐ No

Figure 22 – FI Registration – My Information (Part 1) – Question 8

**Question 8: Is the Financial Institution a tax resident of the United States or does it maintain a branch in the United States (other than the U.S. territories)?**

1. Select **Yes** if the FI is either a U.S. resident or maintains a branch within the U.S. and provide the EIN for the FI or U.S. branch as appropriate in the field provided. Unless otherwise indicated by the question in the registration, the term U.S. means the United States of America, including the States thereof, and the District of Columbia, but does not include American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, or the U.S. Virgin Islands.
2. Select **No** if the FI does not maintain a branch within the U.S. and the system will take you to **Question 9**.
3. To go back, click on the **Back** button.
4. Click **Next** to continue.



## 4.1.7 Questions 9A-C – Branches Outside of the U.S.

**FI Registration – My Information (Part 1) – Questions 9A-C**

**My Information (Part 1)** ---> Member Information (Part 2) ---> QIs, WPs, or WTs Renewal (Part 3) ---> Submit (Part 4)  
 Questions 9A-9C of 11

\* required fields

9A) List each jurisdiction (other than the United States) in which the Financial Institution maintains a branch. If none click "next" to go to question 10. ?

Country \*

9B) Is the Branch a Limited Branch? \* ?

☐ Yes  
☐ No

9C) If the branch is currently covered by a QI agreement, does the Financial Institution intend to maintain QI status for that branch? \* ?

☐ Yes  
☐ No  
☐ Not Applicable

Branch Information ?

6 items, displaying 1 to 5.  
[\[First/Prev\]](#) [1](#), [2](#) [\[Next/Last\]](#)

Country	Limited	Maintain QI Status	GIIN	
Country 1	No	Yes		<a href="#">delete</a>
Country 2	No	Not Applicable		<a href="#">delete</a>
Country 3	No	Yes		<a href="#">delete</a>
Country 4	Yes	No		<a href="#">delete</a>
Country 5	No	Yes		<a href="#">delete</a>

Figure 23 – FI Registration – My Information (Part 1) – Questions 9A-C

### Question 9A: List each jurisdiction (other than the United States) in which the Financial Institution maintains a branch.

1. Separately identify each jurisdiction where the FI maintains a branch outside of the U.S., including if the FI maintains a branch in a U.S. Territory (American Samoa, Guam, the Northern Mariana Islands, Puerto Rico, or the U.S. Virgin Islands).
2. Select the jurisdiction in which the branch is located. If the FI does not maintain a branch outside the U.S. click the **Next** button to continue to **Question 10**.

**NOTE:** For a list of available countries in the drop down menu, see [Appendix D – Country Lookup Table](#) in the Appendices/Miscellaneous section of the guide.

### Question 9B: Is the branch a Limited Branch?

Select whether or not the branch listed is a Limited Branch. A Limited Branch means a branch that under the laws of the jurisdiction in which it is located is unable to: (1) report, close, or transfer its U.S. accounts to a USFI, to a branch of the FFI that will report the U.S. account, to a PFFI, or to a Reporting FI under a Model 1 IGA, or (2) withhold, block, or close an account held by a recalcitrant account holder or nonparticipating FFI or otherwise transfer the account to a USFI, to a branch of the FFI that will report the account

to the IRS, to a PFFI, or to a Reporting FI under a Model 1 IGA. A Limited Branch also includes a related branch under a Model 1 or 2 IGA that is treated as a nonparticipating FFI branch because it operates in a jurisdiction that prevents such branch from fulfilling the requirements of a PFFI or deemed-compliant FFI.

**Question 9C: If the branch is currently covered by a QI agreement, does the Financial Institution intend to maintain QI status?**

1. Select **Yes** if the branch operates under an attachment to the FI's QI Agreement and intends to renew its status as such. Select **No** if the branch operates under an attachment to the FI's QI Agreement and does not intend to renew its status as such. Select **Not Applicable** if the branch is not part of an FI that is a QI.

**NOTE:** On the FATCA Registration form, a QI can delete branches previously listed in its QI Agreement that will no longer act as a QI, but it cannot add branches. If the QI wishes to add branches that were not included in its prior QI Agreement, it must complete Form 14345 in accordance with the instructions therein.

2. Click on the **Add Another** button if the FI has a branch in an additional jurisdiction.

**NOTE:** For a list of available countries in the drop down menu, see [Appendix D – Country Lookup Table](#).

3. To delete a branch, click on the **delete** option next to the corresponding branch in the table below the questions.
4. To go back, click on the **Back** button.
5. Click **Next** to continue.

**NOTE:** The FI should only record each country once. For the definition of 'branch', please refer to the [Appendix A – Glossary of Terms](#) for more information.

#### 4.1.8 Question 10 – FI Responsible Officer (RO) Information

The screenshot shows a web form titled "FI Registration - My Information (Part 1) - Question 10". At the top, there are navigation links: "my home page", "save", "get help", and "logout". Below these, a breadcrumb trail shows: "My Information (Part 1)" (highlighted), "Member Information (Part 2)", "QIs, WPs, or WTs Renewal (Part 3)", and "Submit (Part 4)". The main heading is "Financial Institution Registration". A note indicates "\* required fields". The question text is "10) Provide information about the FATCA Responsible Officer (RO) for the Financial Institution: \*". The form fields include: "Business Title of RO:" (text box), "Legal Last Name (Family):\*" (text box), "Legal First Name (Given):\*" (text box), "Legal Middle Name:" (text box), "Country:\*" (dropdown menu with "Select Country" text), "Business Address Line 1:\*" (text box), "Business Address Line 2:" (text box), "City\*" (text box), "State/Province/Region\*" (text box), "ZIP/Postal Code" (text box), "Business Telephone Number:\*" (text box with "Country Code" dropdown, "ext." label, and extension text box), "Business Fax Number:" (text box with "Country Code" dropdown), and "Business Email Address of RO:\*" (text box). At the bottom are "Back" and "Next" buttons.

Figure 24 – FI Registration – My Information (Part 1) – Question 10

##### **Question 10: Provide information about the FATCA Responsible Officer for the Financial Institution.**

Provide the name, title, address, and contact information of the Responsible Officer (RO) of the FI. The address provided should be the business address of the RO. The business address is defined as the address where the RO maintains his or her principal office. The individual identified as the RO in Question 10 will be the only individual who will receive emails from the IRS related to the FI's FATCA account. In all cases, the RO designated in Question 10 must be authorized under applicable local law to establish the statuses of the FI's home office and branches as indicated on the registration form.

**NOTE:** If an FI is a Lead FI, the FI's RO will automatically be treated as a POC for the FI and any Member FI. As a result, the RO for a Lead FI may receive correspondence related to its Member FI's FATCA information

1. To go back, click on the **Back** button.
2. Click **Next** to continue.

**NOTE:** For a list of available countries in the drop down menu, see [Appendix D – Country Lookup Table](#).

#### 4.1.9 Question 11A – Responsible Officer (RO) Designation of POCs

FI Registration – My Information (Part I) – Question 11A

IRS

Financial Institution Registration [my home page](#) [save](#) [get help](#) [logout](#)

**My Information (Part 1)** ---> Member Information (Part 2) ---> QIs, WPs, or WTs Renewal (Part 3) ---> Submit (Part 4)  
Question 11A of 11

\* required fields

11A) The Financial Institution's RO will be a point of contact (POC) for the Financial Institution. In addition, the RO of a Financial Institution registering as a Lead of all or part of an Expanded Affiliated Group will be a POC for each Member of that group.

Does the RO wish to designate one or more additional POCs for the Financial Institution?\*

☐ Yes (If Yes, go to question 11B)

☐ No (If No, go to preview part 1)

Back Next

Figure 25 – FI Registration – My Information (Part 1) – Question 11A

**Question 11A: The Financial Institution RO will be a Point of Contact (POC) for the Financial Institution. In addition, the RO of a Financial Institution registering as a Lead of all or part of an Expanded Affiliated Group will be a POC for each Member of that group.**

1. Select **Yes** and complete question 11B if the FI wants to appoint one or more POCs other than the RO identified in Question 10. If **Yes**, complete **Question 11B**. A POC is an individual authorized to receive from the IRS FATCA-related information regarding the FI and to take other FATCA-related actions on behalf of the FI upon the request by the IRS.

By listing one or more POCs in **Question 11B** and selecting **Yes** in **Question 11A**, the authorizing individual identified in **Question 11B** and that has checked the box to **Question 11B** is providing the IRS with written authorization to release FATCA information to the POC.

2. Select **No**, if the FI wants the IRS to send correspondence only to the individual RO identified in **Question 10**. If **No**, the system will take you to Preview Part 1.

For purposes of **Question 11B** the term RO means an individual who is authorized under local law to consent on behalf of the FI (“authorizing individual”) to the disclosure of tax information to third parties. This individual may be the same as the individual identified as the RO in **Question 10**. By checking the Yes box in Question 11B, the authorizing individual identified in the checkbox to **Question 11B** is providing the IRS with written authorization to release the FI’s FATCA information to the POC, Once the authorization is granted it is effective until revoked by either the POC or an authorizing individual of the FI.

3. To go back, click on the **Back** button.
4. Click **Next** to continue



## 4.1.10 Question 11B – POC(s) Information

**FI Registration – My Information (Part 1) – Question 11B**

11B) This question 11B must be completed by the Financial Institution's RO. Upon entering the POC information below, checking the box that follows, and submitting this registration form, the RO is providing the IRS with written authorization to release FATCA information to the POC. This authorization specifically includes authorization for the POC to complete this Form 8957: FATCA Registration, to take other FATCA-related actions, and to obtain access to the Financial Institution's tax information.\*

Business Title:

Legal Last Name (Family):\*

Legal First Name (Given):\*

Legal Middle Name:

Country:\*

Select Country

Business Address Line 1:\*

Business Address Line 2:

City\*

State/Province/Region\*

ZIP/Postal Code

Business Telephone Number:\*

Country Code

ext.

Business Fax Number:

Country Code

Business Email Address of POC:\*

Add Another

**Five POCs are allowed per Financial Institution.**

3 items, displaying 1 to 3

Legal Name	Country	Address	Telephone	Fax	Email	
John Jay	Country 1	1 Somewhere Street, City, State/Province/Region, ZIP/Postal Code	002-999-9999 ext. 200	002-999-0000	johnjay@somedomain.com	<a href="#">delete</a>
Jane Smith	Country 1	2 Anywhere Street, City, State/Province/Region, ZIP/Postal Code	002-999-999 9 ext. 224	002-999-0000	janesmith@somedomain.com	<a href="#">delete</a>
William Waldorf	Country 1	3 Rainbow Street, City, State/Province/Region, ZIP/Postal Code	002-999-999 9 ext. 227	002-999-0000	billwaldorf@somedomain.com	<a href="#">delete</a>

Back

Next

Figure 26 – FI Registration – My Information (Part 1) – Question 11B

### Question 11B: POC Information

1. **Add contact information of each POC.** If the business address is in a U.S. Territory, select the United States.

**NOTE:** For a list of available countries in the drop down menu, see [Appendix D – Country Lookup Table](#).

2. To add another **POC**, click on the **Add Another** button and repeat Step 1.
3. To delete a **POC**, click on the **delete** link next to the corresponding entry in the table below the questions.
4. To go back, click on the **Back** button.
5. Click **Next** to continue.

## 4.1.11 POC Authorization

The screenshot shows a web browser window titled "FI Registration - My Information (Part 1) - POC Authorization". The IRS logo is at the top left. Below it, the text "Financial Institution Registration" is displayed. To the right of this text are links: "my home page", "save", "get help", and "logout". Below these links is a navigation bar with the following items: "My Information (Part 1) Authorization" (highlighted), "Member Information (Part 2)", "QIs, WPs, or WTs Renewal (Part 3)", and "Submit (Part 4)". Below the navigation bar is a checkbox labeled "By checking this box, I [text field], as RO for the Financial Institution, provide the authorization described above to the identified POCs listed in this question 11B. Once this authorization is granted, it is effective until revoked by either the Financial Institution or the POC.\*". Below the checkbox are two buttons: "Back" and "Next".

Figure 27 – FI Registration – My Information (Part 1) – POC Authorization

1. Check the box to authorize a **POC** as outlined above. Enter the authorizing individual's name in the text field next to the check box.
2. To go back, click on the **Back** button.
3. Click **Next** to continue.



## 4.1.12 Edit/Review Registration Part 1

The screenshot shows a web browser window titled "FI Registration - My Information (Part 1) - Edit/Review Registration Part 1". The browser's address bar shows the URL "https://www.irs.gov/efile/efile-foreign-filer-registration-2019-2020". The page has a blue header with the title. Below the header, there is a navigation bar with links: "My Information (Part 1) Edit/Review", "Member Information (Part 2)", "QIs, WPs, or WTs Renewal (Part 3)", and "Submit (Part 4)". The main content area is titled "Edit/Review My Information (Part 1)". There is a "Next" button. Below the button, there is a link "Edit / Review Part 1". The form contains several sections: 1) Financial Institution Type: Lead of an Expanded Affiliated Group. 2) Legal Name of the Financial Institution\*: Lead Financial Institution 1. 3) What is the Financial Institution's Country of Residence for tax purposes?: Country 1. 4) Select the Financial Institution's FATCA classification in its country of tax residence\*: Participating Financial Institution not covered by an IGA; or a Reporting Financial Institution under a Model 2 IGA. 5) Mailing Address of Financial Institution\*: Country 1, 1 Anywhere Road, Suite 100, City, State/Province/Region, ZIP/Postal Code. 6) Indicate whether the Financial Institution has in effect a withholding agreement with the IRS to be treated as one of the following\*: Qualified Intermediary (QI), QI EIN: XX-1234567, Does the FFI intend to maintain its status as a QI? Yes.

Figure 28 – FI Registration – My Information (Part 1) – Edit/Review Registration Part 1

1. Review the information that was entered for Part 1.
2. To edit, click on the **Edit / Review Part 1** link to return to the form. You must page through the registration form pages to review and/or edit any Part 1 responses.
3. Click **Next** to continue.
4. Registration Part 1 is now completed. The registration system will direct you to the next applicable registration section based on your responses.
  - **Lead:** The system advances to **Registration Part 2 (Question 12)**.
  - If you answered yes to renewing your status as a **Qualified Intermediary, (QI), Withholding Foreign Partnership, (WP), or Withholding Foreign Trust (WT)**: The system will take you to **Registration Part 3 (Question 13)**.
  - **Singles, Members, and Sponsoring Entities who are not QI/WP/WTs:** The system will take you to **Registration Part 4**.

## 4.2 Registration Part 2

Part 2 will only be displayed in the registration system if the FI is registering as a Lead FI. In Part 2, the Lead FI will create an online FATCA account for its Member FIs.

### 4.2.1 Question 12 – Member Information

**FI Registration – Member Information (Part 2) – Question 12**

My Information (Part 1) ---> **Member Information (Part 2)** ---> QIs, WPs, or WTs Renewal (Part 3) ---> Submit (Part 4)  
Question 12

\* required fields

12) Provide the following for each Financial Institution member of the expanded affiliated group:\*

Legal Name of Member Financial Institution:\*  
Country of Residence for Tax Purposes:\*  
Member Type:\*

Select Country  
Select Member Type

Add Another

Select Member Type  
Select Member Type  
Participating Financial Institution not covered by an IGA; or a Reporting Financial Institution under a Model 2 IGA  
Registered Deemed-Compliant Financial Institution (including a Reporting Financial Institution under a Model 1 IGA)  
Limited Financial Institution  
None of the Above

5 items, displaying 1 to 5

Legal Name of Member Financial Institution	Country	Member Type	FATCA ID	Temp. Access Code	
Member Financial Institution 1	Country 1	Participating Financial Institution not covered by an IGA; or a Reporting Financial Institution under a Model 2 IGA	123ABC.00001	1Abcdefi	<a href="#">delete</a>
Member Financial Institution 2	Country 2	Limited Financial Institution	123ABC.00002	2Bcdefg~	<a href="#">delete</a>
Member Financial Institution 3	Country 3	Participating Financial Institution not covered by an IGA; or a Reporting Financial Institution under a Model 2 IGA	123ABC.00003	3Cdefgh?	<a href="#">delete</a>
Member Financial Institution 4	Country 4	Registered Deemed-Compliant Financial Institution (including a Reporting Financial Institution under a Model 1 IGA)	123ABC.00004	4Defghi(	<a href="#">delete</a>
Member Financial Institution 5	Country 5	Registered Deemed-Compliant Financial Institution (including a Reporting Financial Institution under a Model 1 IGA)	123ABC.00005	5Efghi)*	<a href="#">delete</a>

All Lead Financial Institutions are required to distribute both FATCA ID and Access Code to all members to be used in the member's registration. These numbers are unique to each member registered and must be given to the members in order to allow the member to register.

[Download Complete Member List \(PDF\)](#)

To edit or view your members registration, go to your home page and select "View Member Information"

Back Next

Figure 29 – FI Registration – Member Information (Part 2) – Question 12

**NOTE:** The information in this question is required to establish the Members' accounts and for the registration system to generate the Member FATCA IDs and Temporary Access Codes. The Lead FI must distribute both the FATCA IDs and Access Codes to its Members to be used in the Members' registration process.

**Question 12: Provide the legal name of the Member FI, its Member Type, and its country of residence.**

A Lead FI will be required to provide identifying information about its Member FIs, other than exempt beneficial owners or certified deemed-compliant FFIs. Note that an EAG may have more than one Lead FI and may organize itself for purposes of registration into subgroups under different Lead FIs. For example, an EAG of 10 FFIs may decide to select two different Lead FIs, Lead FI 1 and Lead FI 2. Lead FI 1 can carry out FATCA Registration on behalf of four of its Member FIs and Lead FI 2 can carry out FATCA Registration on behalf of four of its other Member FIs. All 10 FFIs within the same EAG

will be registered, even though they are registered under two different Lead FIs.

**Consolidated Compliance Program:** If an EAG has in place a consolidated compliance program, as described in Treas. Reg. §1.1471-4(f)(2)(ii), then Member FIs that elect to participate in the same consolidated compliance program should be registered as Member FIs by the Lead FI that is acting as the Compliance FI for the compliance group.


1. Enter the legal name of your Member FI.
2. Enter the country of residence of your Member FI.

The country of residence is the jurisdiction in which the Member FI is treated as a resident for income tax purposes (for example, the place of incorporation or place of principal management and control). If the FI is a dual resident, identify one of the countries where it is a tax resident in this question. The second country of tax residence will be identified later as a branch jurisdiction in the Member FI's online FATCA account. For a partnership or other flow-through entity, the financial institution's country of residence means the jurisdiction under the laws of the which the entity is organized or established or, if not organized or established under the laws of any jurisdiction, the jurisdiction where it maintains its principal office.

3. If the Member is in a U.S. Territory or a Minor Outlying Island, select the **United States** option.
4. Identify the Member FI's classification in its country of residence. **NOTE:** Select Member Type "**None of the Above**" if you are registering a Member FI that is a USFI with foreign branches.
5. If there are multiple Members, click on the **Add Another** button, and repeat Step 1.
6. As you add, the Member(s)' name and information will appear in the table below the **Add Another** button.
7. To remove a Member, click on the **delete** link next to the corresponding entry in the table.
8. To download a list of Members, click on the **Download Complete Member List (PDF)** button. The **Download Complete Member List** link will not display on the page if the Lead does not have any Members.
9. To go back, click on the **Back** button.
10. Click **Next** to continue.

## 4.2.2 Edit/Review Registration Part 2

**FI Registration – Member Information (Part 2) – Edit/Review**



**Financial Institution Registration**[my home page](#) [get help](#) [logout](#)

My Information (Part 1) ---> **Member Information (Part 2)** ---> QIs, WPs, or WTs Renewal (Part 3) ---> Submit (Part 4)  
Edit/Review

Edit/Review My Member Information (Part 2)

Next

[Edit / Review Part 2](#)

**12) Provide the following for each Financial Institution member of the expanded affiliated group:\***

Legal Name of Member Financial Institution	Country	Member Type	FATCA ID	Temp. Access Code
Member Financial Institution 1	Country 1	Participating Financial Institution not covered by an IGA; or a Reporting Financial Institution under a Model 2 IGA	123ABC.00001	1Abcdefi
Member Financial Institution 2	Country 2	Limited Financial Institution	123ABC.00002	2Bcdefg~
Member Financial Institution 3	Country 3	Participating Financial Institution not covered by an IGA; or a Reporting Financial Institution under a Model 2 IGA	123ABC.00003	3Cdefgh?
Member Financial Institution 4	Country 4	Registered Deemed-Compliant Financial Institution (including a Reporting Financial Institution under a Model 1 IGA)	123ABC.00004	4Defghi(
Member Financial Institution 5	Country 5	Registered Deemed-Compliant Financial Institution (including a Reporting Financial Institution under a Model 1 IGA)	123ABC.00005	5Efghij*

[Edit / Review Part 2](#)

Next

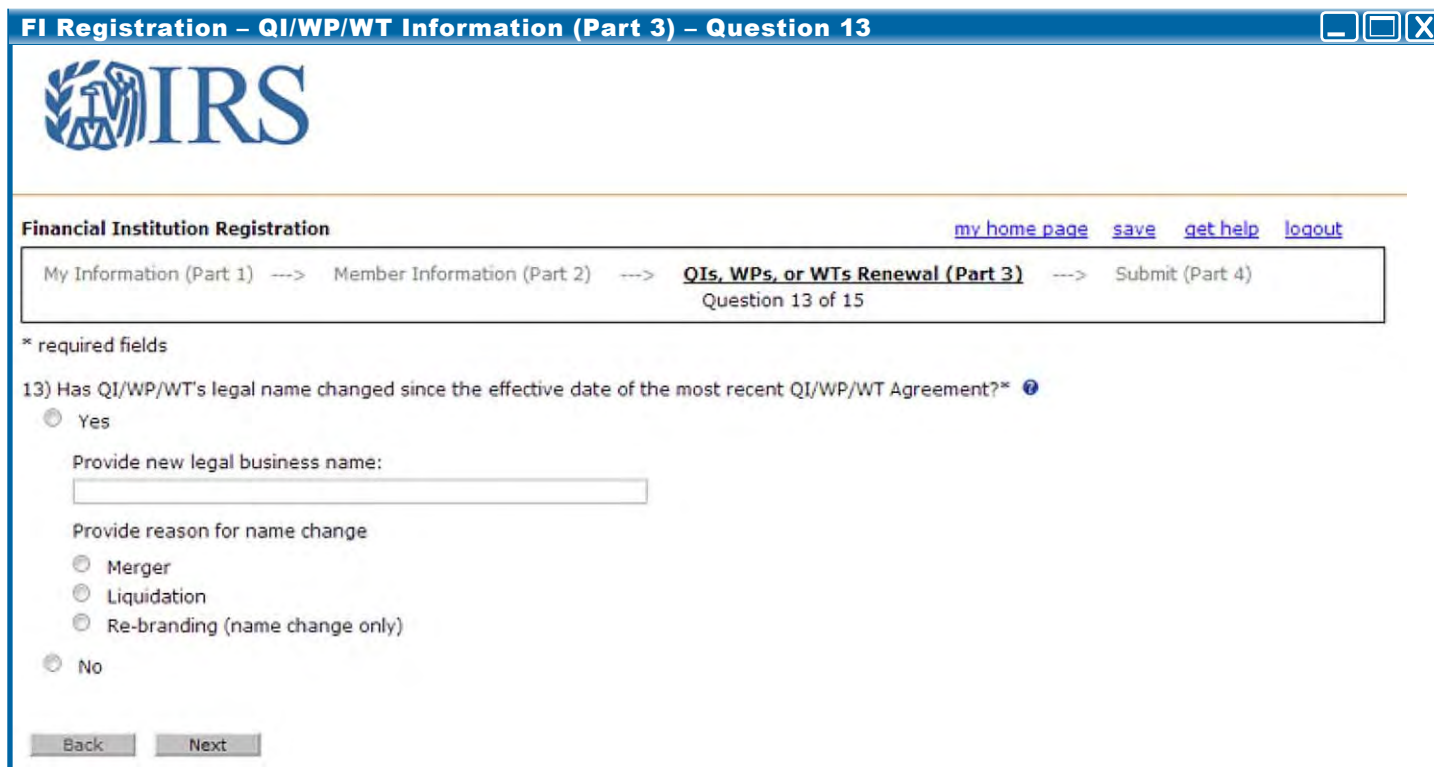
Figure 30 – FI Registration – Member Information (Part 2) – Edit/Review

1. To edit/review the Member entries, click on the **Edit/Review Part 2** link.
2. Click **Next** to continue.
3. Registration Part 2 is now complete.
  - **FIs that answered yes to renewing as a Qualified Intermediary (QI), Withholding Foreign Partnership (WP), or Withholding Foreign Trust (WT) WP/WTs:** The system will take you to **Registration Part 3**.
  - **FIs that are not QI/WP/WTs** or that answered no to maintaining their QI, WP or WT status: The system will take you to **Registration Part 4**.



**4.3 Registration Part 3** Part 3 should only be completed by a Single FI, Lead FI or Member FI that has in effect a QI, WP, or WT Agreement and that wishes to renew its agreement. FIs that want to apply to become a first-time QI, WP, or WT should visit the IRS website at [www.irs.gov/fatca](http://www.irs.gov/fatca) for more information on how to apply.

#### 4.3.1 Question 13 – QI/WP/WT Name Change



The screenshot shows the IRS Financial Institution Registration interface. At the top, the title bar reads "FI Registration – QI/WP/WT Information (Part 3) – Question 13". Below the IRS logo, the page is titled "Financial Institution Registration". Navigation links include "my home page", "save", "get help", and "logout". A progress bar shows the sequence: "My Information (Part 1) ---> Member Information (Part 2) ---> **QIs, WPs, or WTs Renewal (Part 3)** ---> Submit (Part 4)". The current question is "Question 13 of 15".

\* required fields

13) Has QI/WP/WT's legal name changed since the effective date of the most recent QI/WP/WT Agreement?\* ⓘ

☐ Yes

Provide new legal business name:

Provide reason for name change

☐ Merger  
☐ Liquidation  
☐ Re-branding (name change only)

☐ No

Buttons: Back, Next

Figure 31 – FI Registration – QI/WP/WT Information (Part 3) – Question 13


#### Question 13: Has the QI/WP/WT's legal name changed since the effective date of the most recent QI/WP/WT Agreement?

1. Select **Yes** if the QI/WP/WT has changed its legal name since the date of its most recent QI/WP/WT Agreement. If **Yes**, also provide the new legal business name of the QI/WP/WT and the reason for the name change (e.g. merger, liquidation or re-branding).
2. Select **No** if the QI/WP/WT has not changed its legal name since the date of its most recent QI/WP/WT Agreement.
3. To go back, click on the **Back** button.
4. Click **Next** to continue.

**NOTE:** All fields marked by an asterisk (\*) throughout the registration form are required fields.

### 4.3.2 Question 14 – QI/WP/WT Responsible Party


**FI Registration – QI/WP/WT Information (Part 3) – Question 14**



**Financial Institution Registration** [my home page](#) [save](#) [get help](#) [logout](#)

My Information (Part 1) ---> Member Information (Part 2) ---> **QIs, WPs, or WTs Renewal (Part 3)** ---> Submit (Part 4)  
Question 14 of 15

\* required fields

14) Responsible Party:\* 

Legal Last Name (Family):\*

Legal First Name (Given):\*

Legal Middle Name:

Business Title:\*

Business Telephone Number:\*  Country Code  ext.

Business Fax Number:  Country Code

Business Email Address of Responsible Party:\*

Is the Responsible Party the same person listed as the RO for the Financial Institution?\*

☐ Yes

☐ No

Figure 32 – FI Registration – QI/WP/WT Information (Part 3) – Question 14

**Question 14: Responsible Party Information.** Enter the name, business title, and contact information for FFI's Responsible Party as identified in the FFI's most recent QI/WP/WT Agreement.

1. Enter the name, business title, and contact information for the FFI's Responsible Party as identified in the FFI's most recent QI/WP/WT Agreement.
2. Select **Yes** if the responsible party is the same individual listed as the FFI's RO in **Question 10**.
3. Select **No** if the responsible party differs from the individual listed as the FFI's RO in **Question 10**.
4. To go back, click on the **Back** button.
5. Click **Next** to continue.



### 4.3.3 Question 15 – PAI Contracts

**FI Registration – QI/WP/WT Information (Part 3) – Question 15**

15) Identify any private arrangement intermediary (PAI) contracts that are effective: ?

Legal Name of PAI\*

Country\*

Select Country

Address Line 1\*

Address Line 2

City\*

State/Province/Region\*

ZIP/Postal Code\*

Email Address of PAI

Add Another

6 items, displaying 1 to 5.  
[First][Prev] 1, 2 [Next][Last]

Legal Name	Country	Address	Email	
PAI 1	Country 1	50 Somewhere Street, Suite 100, State/Province/Region, ZIP/Postal Code	pai1@country1isp.com	<a href="#">delete</a>
PAI 2	Country 2	20 Anywhere Street, City, State/Province/Region, ZIP/Postal Code	pai2@country2isp.com	<a href="#">delete</a>
PAI 3	Country 3	1 Somewhere Blvd, City, State/Province/Region, ZIP/Postal Code	pai3@country3isp.com	<a href="#">delete</a>
PAI 4	Country 4	50 Anywhere Lane, Room 1, City, State/Province/Region, ZIP/Postal Code	pai4@country4isp.com	<a href="#">delete</a>
PAI 5	Country 5	10 Anywhere Square, City, State/Province/Region, ZIP/Postal Code	pai5@country5isp.com	<a href="#">delete</a>

Back

Next

Figure 33 – FI Registration – QI/WP/WT Information (Part 3) – Question 15

#### Question 15: Identify any private arrangement intermediary (PAI) contracts that are effective.

1. Enter the legal name and address of the PAI. The legal name is the name the PAI used in official incorporation or organization documents, or the name otherwise recognized by the government as the entity's official name.
2. The address of the PAI is the address where the PAI maintains its principal office.
3. If there are no PAI contracts, leave this question blank and select **Next**.
4. If there are multiple entries, click on the **Add Another** button. The entries will appear in the table below.
5. To delete an entry, click on the **delete** link next to the corresponding entry.
6. To go back, click on the **Back** button.
7. Click **Next** to continue.

#### 4.3.4 Part 3 Edit/Review

**FI Registration – QI/WP/WT Information (Part 3) – Edit/Review**

Edit/Review QI, WP, or WT Information (Part 3)

Next

[Edit / Review Part 3](#)

**13) Has the QIs, WPs, or WTs legal name changed since the effective date of its most recent QI, WP, or WT Agreement?\***  
No

**14) Responsible Party:\***  
John Smith  
President  
+111 111 111 1111  
+111 111 111 1111  
jsmith@somedomain.com  
Is the Responsible Party the same person listed as the RO for the Financial Institution? Yes

**15) Identify any private arrangement intermediary (PAI) contracts that are effective:**

Legal Name	Country	Address	Email
PAI 1	Country 1	50 Somewhere Street, Suite 100, State/Province/Region, ZIP/Postal Code	pai1@country1isp.com
PAI 2	Country 2	20 Anywhere Street, City, State/Province/Region, ZIP/Postal Code	pai2@country2isp.com
PAI 3	Country 3	1 Somewhere Blvd, City, State/Province/Region, ZIP/Postal Code	pai3@country3isp.com
PAI 4	Country 4	50 Anywhere Lane, Room 1, City, State/Province/Region, ZIP/Postal Code	pai4@country4isp.com
PAI 5	Country 5	10 Anywhere Square, City, State/Province/Region, ZIP/Postal Code	pai5@country5isp.com

[Edit / Review Part 3](#)

Next

Figure 34 – FI Registration – QI/WP/WT Information (Part 3) – Edit/Review

1. Review the information that was entered for Part 3.
2. To edit, click on the **Edit/Review Part 3** link to return to the form. You must page through the registration form pages to review and/or edit any Part 3 responses.
3. Click **Next** to continue.
4. Registration Part 3 is now completed. The registration system will direct you to **Registration Part 4**.

#### 4.4 Electronic Submission: Registration Part 4

This section is provided for informational purposes only at this time. The FI should not electronically sign and submit the registration until on or after January 1, 2014. Prior to January 1, 2014, any information entered into the system, even if submitted as final by the website user, will not be regarded as a final submission, but will merely be stored until the information is submitted as final on or after January 1, 2014. Thus, FIs can use the remainder of 2013 to become familiar with the FATCA Registration website, to input preliminary information, and to refine that information. On or after January 1, 2014, each FI will be expected to finalize its registration information by logging into its online account on the FATCA Registration website, making any necessary additional changes, and submitting the information as final.

Prior to January 2014, the FI may go to its homepage for available account options and then logout when it is finished with its input.

**FATCA Registration – Submit Registration (Part 4) – Signing /Submission**

**IRS**

**Financial Institution Registration** [my home page](#) [get help](#) [logout](#)

My Information (Part 1) ---> Member Information (Part 2) ---> QI/WP/WT Information (Part 3) ---> **Submit (Part 4)**

\* required fields

☐ By checking this box, I, , as RO for the Financial Institution, certify that, to the best of my knowledge, the information submitted above is accurate and complete and agree that the Financial Institution (including its branches, if any) will comply with its FATCA obligations in accordance with the terms and conditions reflected in regulations, intergovernmental agreements, and other administrative guidance to the extent applicable to the Financial Institution based on its status in each jurisdiction in which it operates. \*

Figure 35 – FATCA Registration – Submit Registration (Part 4) – Signing/Submission

The individual signing the registration form on behalf of the FI should fill in the blank line with his or her name and check the box.

For purposes of Part 4, the term RO means the individual with authority under local law to submit the information provided on part the form on behalf of the FI. In the case of FIs or FI branches not governed by a Model 1 IGA, this individual must also have authority under local law to certify that the FI meets the requirements applicable to the FI status or statuses identified on the registration form. The RO identified in Part 4 need not be the same individual identified as the RO in Question 10 or Question 11B.

By signing the registration form, the individual certifies that to the best of his or her knowledge the information provided is accurate and complete and that the FI meets the requirements applicable to the status identified on the registration form.

## Submit Registration

Registration Part 4 – Submit Registration (Part 4) – Submission Confirmation/Next Steps

### Submit Registration - Next Steps

[my home page](#)
[get help](#)
[logout](#)

Your registration has been submitted to the Internal Revenue Service (IRS). This registration is not effective until processed by the IRS. Monitor your email and message board for updates on your account status.

OK

Figure 36 – Registration Part 4 – Submit Registration (Part 4) – Submission Confirmation/Next Steps

1. FIs should not submit the Registration until January 2014.

**NOTE:** Only the Responsible Officer (RO), and not the Points of Contact (POCs), will receive the notifications regarding the FI's account status.

2. To return to the registration home page, click on the **OK** button.

### 4.5 Viewing/Printing Agreement

After the FI Registrant submits its Registration, you may view and print the Agreement for your own records.

FATCA Registration – Viewing/Printing Agreement – Home Page

### Financial Institution Home Page

[get help](#)
[logout](#)

#### Account Information

Responsible Officer	John Smith
POC Name	John Jay
Legal Name of FI	Single Financial Institution 1
FI Type	Single
FATCA ID	123ABC
Account Status	Registration Submitted

#### Next Steps

- Monitor email and message board for account updates
- If changes are needed, Edit/Complete/Submit Registration

#### Available Account Options:

[My Information \(Part 1\) - Review](#)  
[QIs, WPs, or WTs Renewal \(Part 3\) - Review](#)  
[Agreement - Print/View](#)  
[Registration - Edit/Complete/Submit](#)  
[Registration - Delete](#)  
[Challenge Questions - Edit/Review](#)  
[Access Code - Change](#)

#### Message Board

2 items, displaying all items.

Check All	Date	Type	Message
<input type="checkbox"/>	7/23/2013	Information	<a href="#">Registration Submission successful</a>
<input type="checkbox"/>	6/29/2013	Information	<a href="#">Account Created</a>

Delete

Figure 37 – FATCA Registration – Viewing/Printing Agreement – Home Page



1. To view the Agreement, click on the **Agreement – Print/View** option on the FATCA home page and a new window will open the agreement in a PDF file.

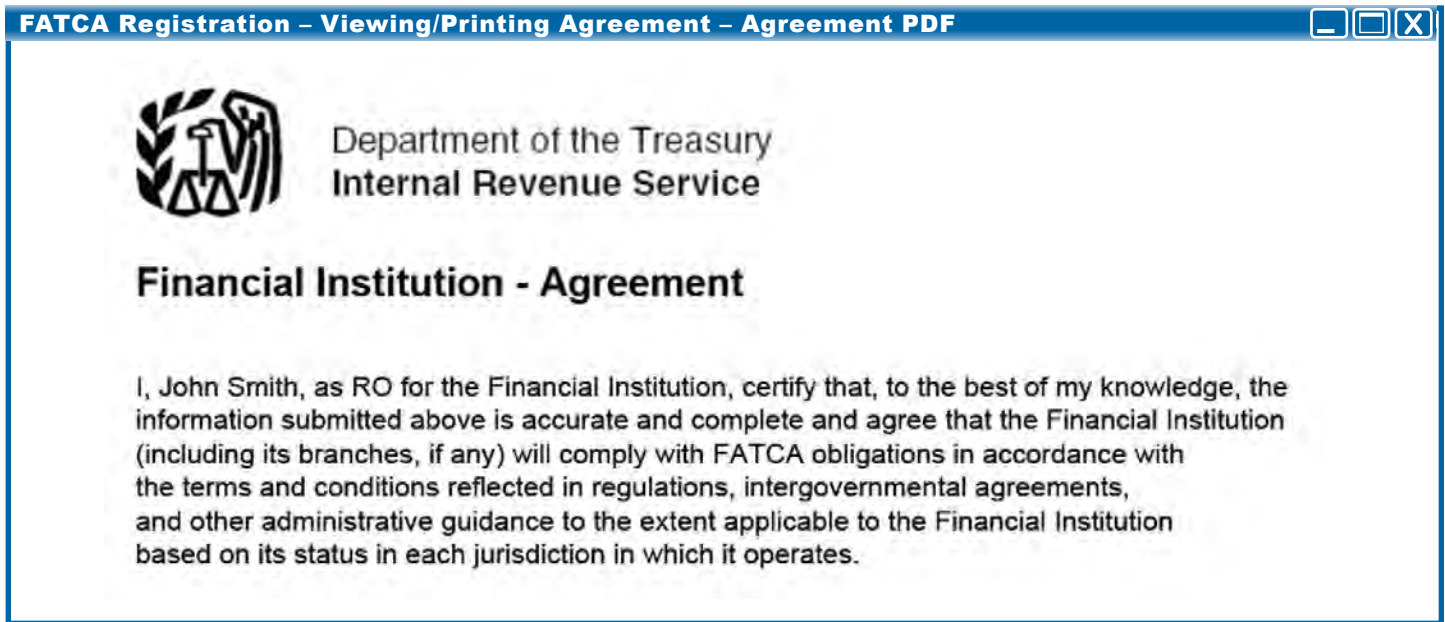


Figure 38 – FATCA Registration – Viewing/Printing Agreement – Agreement PDF

#### 4.6 Financial Institution Home Page

After the FI has created its account, the Financial Institution home page provides a central location for accessing all relevant information about your FATCA Registration account, including messages regarding FI accounts, next steps, and available account options. The registration system allows you to add, edit, and/or delete portions of the FI Registration.

##### *Key features of the Financial Institution home page include:*

1. **Account Information:** This section includes the information that corresponds to the FI, such as FI Type, FATCA ID, Account Status, Responsible Officer name, etc. The fields will change based upon the FI's status.
2. **Account Status:** When the FI logs into its home page, it can immediately check the Account Status field to confirm its current status.
3. **Next Steps:** This section details the next steps to be completed by the FI.
4. **Available Account Options:** These links correspond to the FI Type (Single, Lead, Member, or Sponsoring Entity) and are based on the FI's responses to certain questions (e.g. whether or not the FI identifies as a QI, WP, or WT). These options allow the FI to perform functions pertaining to the FI Registration, and change based on the FI's registration status.
5. **Message Board:** This section lists notifications sent by the system, such as registration status change messages.
6. **FI Group Information (Lead Only):** On a Lead's home page, this section lists the information for each Member. Click the 'View Member Information' link to view and edit Member information.
7. **Your Lead FI Information (Member Only):** On a Member's home page, this section lists the information for a Member's lead.

**FATCA Financial Institution Home Page (Lead)**

**Financial Institution Home Page** [get help](#) [logout](#)

**Account Information**

Responsible Officer: John Smith

POC Name: John Jay

Legal Name of FI: \_\_\_\_\_

FI Type: \_\_\_\_\_

FATCA ID: \_\_\_\_\_

Account Status: ●

**Next Steps:**

- Distribute FATCA ID and Temporary Access Codes to members
- Ensure all member registrations are completed and submitted
- Monitor email and message board for account updates
- If changes are needed, Edit/Complete/Submit Registration

**Available Account Options:**

[My Information \(Part 1\) - Review](#)

[QIs, WPs, or WTs Renewal \(Part 3\) - Review](#)

[Agreement - Print/View](#)

[Registration - Edit/Complete/Submit](#)

[Registration - Delete](#)

[Challenge Questions - Edit/Review](#)

[Access Code - Change](#)

**Message Board**

2 items, displaying all items.

Check All	Date	Type	Message
<input type="checkbox"/>	7/23/2013	Information	Registration Submission successful
<input type="checkbox"/>	6/29/2013	Information	<a href="#">Account Created</a>

[Delete](#)

**FI Group Information**

[View Member Information](#)

**Account Information displays the FI's FATCA-related information, including FATCA ID and Account Status**

**Message Board displays messages from the IRS regarding status. The user can click on the message title for more information on the reason for the current status**

**Next Steps let the FI know what it needs to do to continue the Registration process**

**Available Account Options inform the FI of the functionalities available in current Account Status**

**View Member Information allows an FI Lead to view Member information. If a Member, this section is titled "Your Lead FI Information" and displays the Lead's Information**

FATCA Online Registration User Guide 




## Chapter 5: Editing a Registration

An FI may view and edit its Registration at any time. In addition, an FI Lead may view and edit Members' registration information.

### 5.1 Viewing/Editing a Registration

An FI may go back into the FATCA Registration System and edit its Registration at any time. After January 2014, this will require the FI to resubmit its Registration.

Viewing/Editing a Registration – FI Home Page



Financial Institution Home Page

[get help](#) [logout](#)

**Account Information**

Responsible OfficerJohn Smith

POC NameJohn Jay

Legal Name of FILead Financial Institution 1

FI TypeLead

FATCA ID123ABC

Account StatusRegistration Submitted

**Next Steps:**

- Distribute FATCA ID and Temporary Access Codes to members

- Ensure all member registrations are completed and submitted

- Monitor email and message board for account updates

- If changes are needed, Edit/Complete/Submit Registration

**Available Account Options:**

[My Information \(Part 1\) - Review](#)

[QIs, WPs, or WTs Renewal \(Part 3\) - Review](#)

[Agreement - Print/View](#)

[Registration - Edit/Complete/Submit](#)

[Registration - Delete](#)

[Challenge Questions - Edit/Review](#)

[Access Code - Change](#)

**Message Board**

2 items, displaying all items.

Check All	Date	Type	Message
<input type="checkbox"/>	7/23/2013	Information	Registration Submission successful
<input type="checkbox"/>	6/29/2013	Information	<a href="#">Account Created</a>

Delete

**FI Group Information**

[View Member Information](#)

Figure 40 – Viewing/Editing a Registration – FI Home Page

On the home page, click on the **Registration – Edit/Complete/Submit** link.

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## Edit and Resubmit Registration-Confirmation

The screenshot shows a web browser window titled "Viewing/Editing a Registration – Edit Confirmation". The IRS logo is at the top left. Below it, the page title is "Financial Institution Registration - Edit and Resubmit Registration - Confirmation". To the right of the title are links for "my home page", "get help", and "logout". The main text reads: "You can edit your registration, but your registration status will be changed to 'Initiated' and you will have to submit your registration again. You will not lose any of the information you have already entered. Are you sure you want to continue?". At the bottom, there are two buttons: "No" and "Yes".

Figure 41 – Viewing/Editing a Registration – Edit Confirmation

1. To confirm that you need to edit your registration, click on the **Yes** button. To return to your home page, click the **No** button.
2. If you click **Yes**, you will be taken to the beginning of Registration Part 1.
3. You may then edit the FI Registration.
4. Click **Save** or **Next** on each edited page to save those edits.
5. To get to Registration Part 4, continue going through the entire Registration by clicking the **Next** button on each page.

## Resubmit Registration


The screenshot shows a web browser window titled "Viewing/Editing a Registration – Part 4 Resubmit". The IRS logo is at the top left. Below it, the page title is "Financial Institution Registration". To the right of the title are links for "my home page", "get help", and "logout". Below the title is a navigation bar with links: "My Information (Part 1) ---> Member Information (Part 2) ---> QI/WP/WT Information (Part 3) ---> **Submit (Part 4)**". Below the navigation bar is a section titled "\* required fields". It contains a checkbox and a text field. The text reads: "By checking this box, I, [text field], as RO for the Financial Institution, certify that, to the best of my knowledge, the information submitted above is accurate and complete and agree that the Financial Institution (including its branches, if any) will comply with its FATCA obligations in accordance with the terms and conditions reflected in regulations, intergovernmental agreements, and other administrative guidance to the extent applicable to the Financial Institution based on its status in each jurisdiction in which it operates. \* ?". At the bottom, there are two buttons: "Back" and "Submit".

Figure 42 – Viewing/Editing a Registration – Part 4 Resubmit

6. To resubmit the Registration, enter the RO's name, click the checkbox, and click the **Submit** button.
7. The Registration has now been edited and resubmitted.

## 5.2 Viewing/Editing a Member's Information (Lead Only)

**Viewing/Editing a Member's Information – FI Lead Home Page**



Financial Institution Home Page

[get help](#) [logout](#)

**Account Information**

Responsible Officer	John Smith
POC Name	John Jay
Legal Name of FI	Lead Financial Institution 1
FI Type	Lead
FATCA ID	123ABC
Account Status	Registration Submitted

**Next Steps:**

- Distribute FATCA ID and Temporary Access Codes to members
- Ensure all member registrations are completed and submitted
- Monitor email and message board for account updates
- If changes are needed, Edit/Complete/Submit Registration

**Available Account Options:**

[My Information \(Part 1\) - Review](#)

[QIs, WPs, or WTs Renewal \(Part 3\) - Review](#)

[Agreement - Print/View](#)

[Registration - Edit/Complete/Submit](#)

[Registration - Delete](#)

[Challenge Questions - Edit/Review](#)

[Access Code - Change](#)

**Message Board**

2 items, displaying all items.

Check All	Date	Type	Message
<input type="checkbox"/>	7/23/2013	Information	Registration Submission successful
<input type="checkbox"/>	6/29/2013	Information	<a href="#">Account Created</a>

Delete

**FI Group Information**

[View Member Information](#)

Figure 43 – Viewing/Editing a Member's Information – FI Lead Home Page

1. Click on the **View Member Information** link on the FATCA home page.



**Financial Institution - Member Information**

[my home page](#) [get help](#) [logout](#)

Select a Member to view more information/options related to that Member:

[Add Member](#) [Download Complete Member List \(PDF\)](#)

Pages: 1 | 2 | 3

Legal Name of Member Financial Institution	Country	Member Type	FATCA ID	Temp. Access Code	Status	GIIN
<a href="#">Member Financial Institution 1</a>	Country 1	Participating Financial Institution not covered by an IGA or a Reporting Financial Institution under a Model 2 IGA	123ABC.00001	1Abcdefl	Initiated	
<a href="#">Member Financial Institution 2</a>	Country 2	None of the Above	123ABC.00002	*****	Registration Submitted	
<a href="#">Member Financial Institution 3</a>	Country 3	Registered Deemed-Compliant Financial Institution (including a Reporting Financial Institution under Model 1 IGA)	123ABC.00003	3Cdefgh?	Initiated	
<a href="#">Member Financial Institution 4</a>	Country 4	Participating Financial Institution not covered by an IGA or a Reporting Financial Institution under a Model 2 IGA	123ABC.00004	*****	Registration Submitted	
<a href="#">Member Financial Institution 5</a>	Country 5	Participating Financial Institution not covered by an IGA or a Reporting Financial Institution under a Model 2 IGA	123ABC.00005	5Efghij*	Initiated	
<a href="#">Member Financial Institution 6</a>	Country 6	Limited Financial Institution	123ABC.00006	*****	Registration Submitted	
<a href="#">Member Financial Institution 7</a>	Country 7	Participating Financial Institution not covered by an IGA or a Reporting Financial Institution under a Model 2 IGA	123ABC.00007	*****	Registration Submitted	
<a href="#">Member Financial Institution 8</a>	Country 8	Participating Financial Institution not covered by an IGA or a Reporting Financial Institution under a Model 2 IGA	123ABC.00008	8Jklmn)	Initiated	
<a href="#">Member Financial Institution 9</a>	Country 9	Limited Financial Institution	123ABC.00009	9Klmno(	Initiated	
<a href="#">Member Financial Institution 10</a>	Country 10	Registered Deemed-Compliant Financial Institution (including a Reporting Financial Institution under Model 1 IGA)	123ABC.00010	*****	Registration Submitted	
<a href="#">Member Financial Institution 11</a>	Country 11	Registered Deemed-Compliant Financial Institution (including a Reporting Financial Institution under Model 1 IGA)	123ABC.00011	*****	Registration Submitted	


[IRS Privacy Policy](#) | [Privacy Notice](#)

Figure 44 – Viewing/Editing a Member's Information – View Member Information

- On the **Financial Institution – Member Information** page, the FI Members are listed in the table.
- Click on the Legal Name to view the Member Financial Institution.



Viewing/Editing a Member's Information – Member Account Information



Financial Institution – Member Account Information

[my home page](#)
[get help](#)
[logout](#)

Account Information

Responsible Officer	John Smith
POC Name	John Jay
Legal Name of FI	Member Financial Institution 1
FI Type	Member
FATCA ID	123ABC.00001
Account Status	Initiated

Next Steps

- Complete registration and submit
- Monitor email and message board for account updates

Available Account Options:

[Registration- Edit/Complete/Submit](#)

[Registration- Delete](#)

Back to Member FI Information

Figure 45 – Viewing/Editing a Member's Information – Member Account Information

- To edit the Member's Registration, click on the **Registration – Edit/Complete/Submit** link, where you will be taken to **Instructions for Financial Institution Registration page** (see [Chapter 4 - Registration](#) for more information).
- Edit the desired portions of the Member Registration.
- Click the **Next** or **Save** button to save the edits.

**NOTE:** While a Lead edits a Member's FATCA account, the Member will receive an error message if it attempts to login to its FATCA Account.

## Chapter 6: Deleting a Registration

**6.1 Deleting a Registration** The FI may delete its registration before the registration has been approved. (After a registration is approved, the FI will have an option to cancel the agreement). Only Leads, Singles, and Sponsoring Entities may delete their Registration. Leads can delete their own registration when the Members are in the following statuses:

- Registration Deleted
- Registration Under Review
- Registration Rejected/Denied

**NOTE:** In order for a Member's Registration to be deleted, the Lead must delete the Member Registration.

### *Lead, Single, Member or Sponsoring Entity deletes its own FI Registration:*

When an FI selects the **OK** button, the system will return to the login page, ends the session and automatically logs out.

or

### *Lead Deletes the Member's Registration:*

When the Lead deletes a Member's Registration and selects the **OK** button, the system will return to the Member table.



Deleting a Registration – Home Page

Financial Institution Home Page

[get help](#)
[logout](#)

Account Information

Responsible Officer

John Smith

POC Name

John Jay

Legal Name of FI

Lead Financial Institution 1

FI Type

Lead

FATCA ID

123ABC

Account Status

Registration Submitted

Next Steps:

- Distribute FATCA ID and Temporary Access Codes to members
- Ensure all member registrations are completed and submitted
- Monitor email and message board for account updates
- If changes are needed, Edit/Complete/Submit Registration

Available Account Options:

[My Information \(Part 1\) - Review](#)

[QIs, WPs, or WTs Renewal \(Part 3\) - Review](#)

[Agreement - Print/View](#)

[Registration - Edit/Complete/Submit](#)

[Registration - Delete](#)

[Challenge Questions - Edit/Review](#)

[Access Code - Change](#)

Message Board

2 items, displaying all items.

Check All	Date	Type	Message
<input type="checkbox"/>	7/23/2013	Information	Registration Submission successful
<input type="checkbox"/>	6/29/2013	Information	<a href="#">Account Created</a>

FI Group Information

[View Member Information](#)

Figure 46 – Deleting a Registration – Home Page

- Click on the **Registration – Delete** link on the left of the FI home page, which goes to the **Financial Institution Registration – Warning – Delete Registration** page  
**NOTE:** In order for a Lead to delete its own registration, active Member registrations must be deleted and active Member agreements must be canceled.

Deleting a Registration – Warning

Financial Institution Registration - Warning - Delete Registration

[my home page](#)
[get help](#)
[logout](#)

Are you sure you want to delete this registration? You will no longer be able to access this information and must create a new account in order to register.

Figure 47 – Deleting a Registration – Warning

**NOTE:** If you delete this registration, you no longer have access to it. You cannot reinstate the registration later. If you choose to register again, you need to create a new FATCA Account.

2. To keep the registration, click on the **Cancel** button.
3. To delete, click on the **Delete Registration** button.

### *Delete a Registration -- Confirmation*

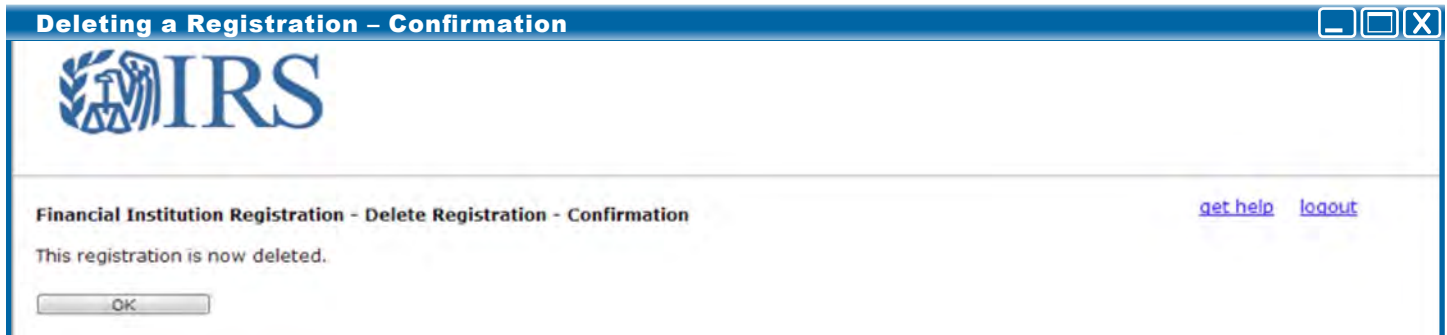


Figure 48 – Deleting a Registration – Confirmation

4. The registration has been deleted. Click **OK** to go back to the FATCA login page. The system will end the session and log out. If you are a Lead deleting a Member's registration, you will be taken back to the Member table.

## 6.2 Deleting a Member's Registration (Lead Only)

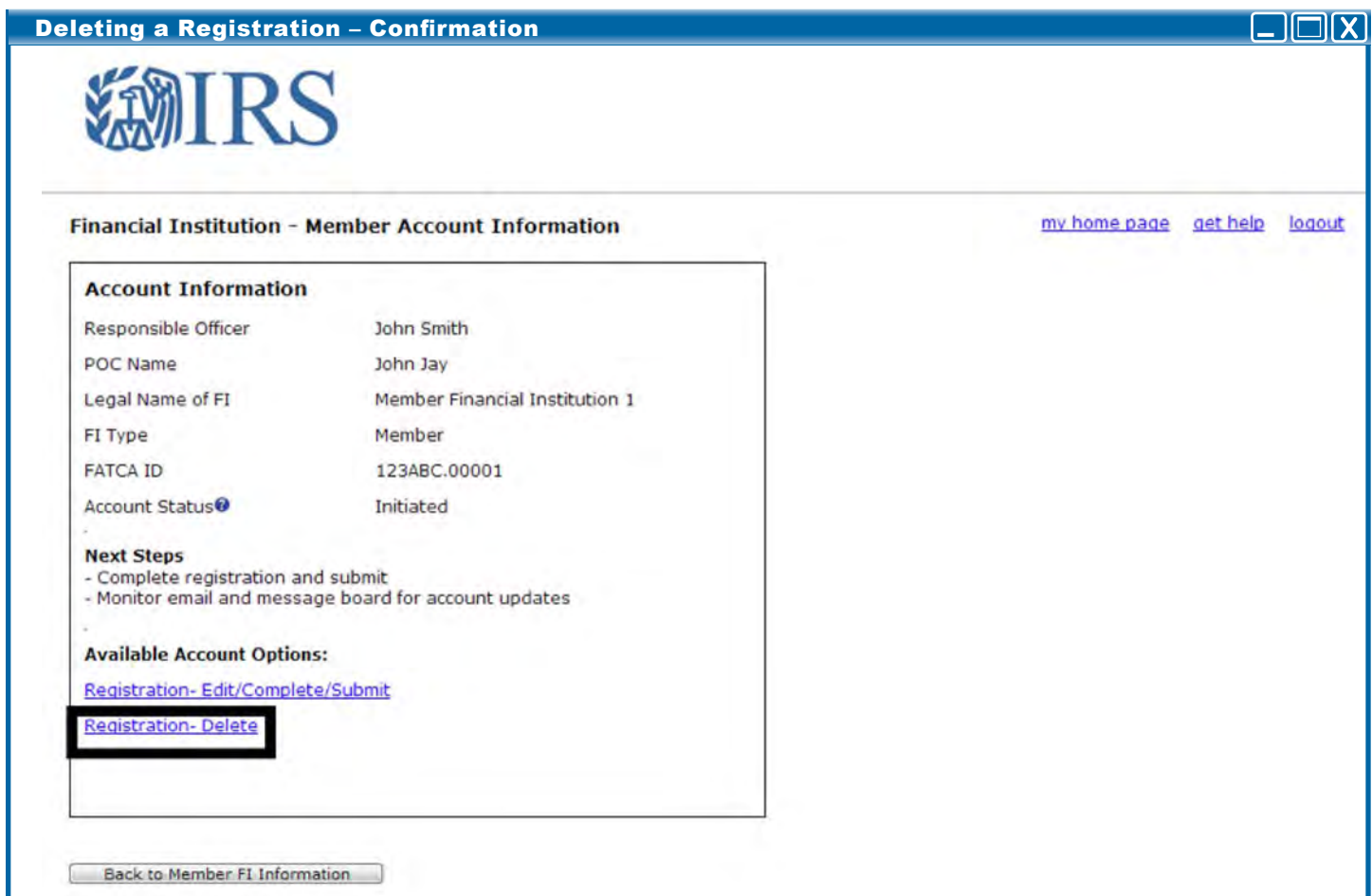


Figure 49 – Deleting a Member's Registration – Member Account Information

1. To delete a Member's Registration, click on the **Registration – Delete** link on the **Financial Institution – Member Account Information** page.

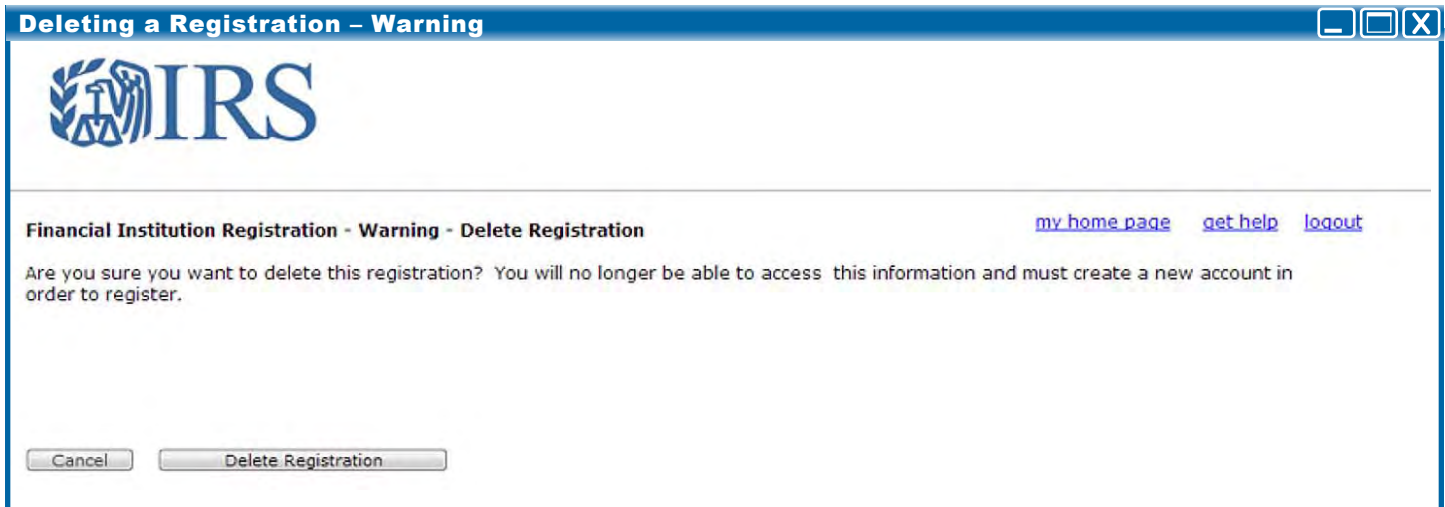


Figure 50 – Deleting a Member's Registration – Warning

2. To go back to the Member's Account Information page, click **Cancel**.
3. To delete the Member's registration, click **Delete Registration**.



Figure 51 – Deleting a Member's Registration – Confirmation

4. Your Member's registration has been deleted. To go back to the Member Information Page where all of your remaining Members are listed, click on the **OK** button.

## Chapter 7: Appendices/Miscellaneous

### 7.1 Contact Information/Where to Get Help

Get Help – Where to Click

**Instructions for Financial Institution Registration** [my home page](#) **[get help](#)** [logout](#)

The [Registration User Guide](#) contains complete information for navigating through this Registration system.

[Filling Out The Online FATCA Registration Form](#)

Help for each question on the FATCA registration form is available by clicking on the question mark (?) to the right of each question. All questions marked with an asterisk (\*) require an answer.

There are four parts to the FATCA registration form, however, not all parts of the Form will be required to be completed depending on the type of Financial Institution.

**Part 1** must be completed by all Financial Institutions (FIs) and will provide basic identifying information about each FI. A Lead FI may complete Part 1 for each of its Member FIs.

**Part 2** must be completed by a Lead FI to identify each Member FI of its Expanded Affiliated Group. Part 2 will only apply to a Lead FI and should not be completed by Single, Member or Sponsoring Entity FIs.

**Part 3** must be completed by FIs that have a Qualified Intermediary (QI), Withholding Foreign Partnership (WP), or Withholding Foreign Trust (WT) agreement in effect, and that wish to renew their respective agreements. Part 3 will only apply to FIs that are QIs, WPs, or WTs.

**Part 4** must be completed by all FIs and requires the FI to certify that the information provided in the FATCA Registration Form is accurate and complete and to agree to comply with its FATCA obligations.

The information you provide on each screen of the FATCA Registration form is saved when you click the "Next" button at the bottom of the screen. You may log back in at any time to complete and submit the registration form.

The [FATCA page](#) on the IRS web site contains an [overview of the registration process](#).

[Next](#)

[IRS Privacy Policy](#) | [Privacy Notice](#)

Figure 52 – Get Help – Where to Click

1. Each page in the registration system has a **get help** link. Click on it to view the **Help** page.



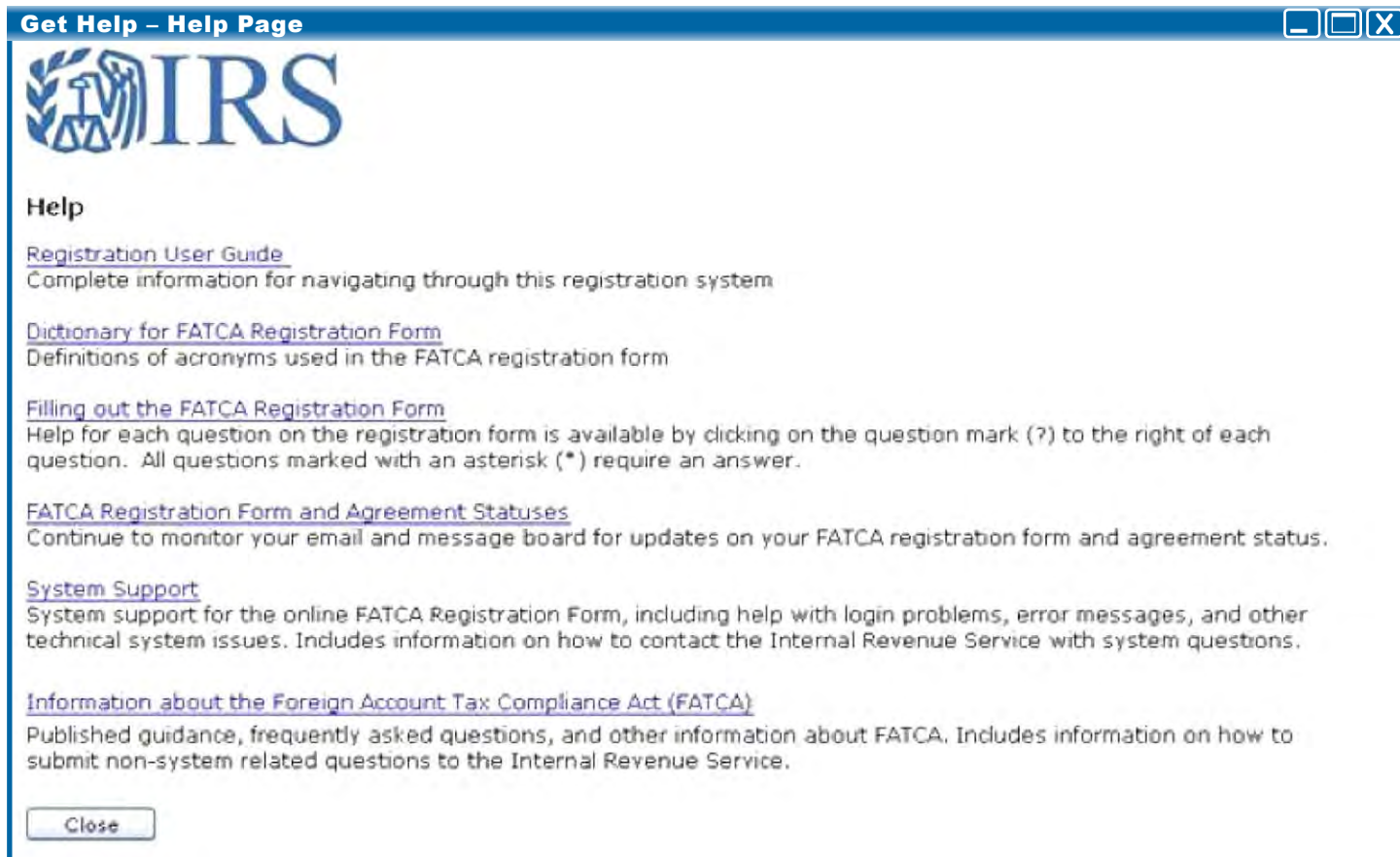


Figure 53 – Get Help – Help Page

The Help page within the registration system includes a list of helpful links.

Link	Description
Registration User Guide	Complete information for navigating through the registration system.
Dictionary for FATCA Registration form	Definitions of acronyms used in the FATCA Registration form
Filling out the FATCA Registration form	Help for each question on the registration form is available by clicking on the question mark (?) to the right of each question. All questions marked with an asterisk (*) require an answer.
FATCA Registration form and Agreement Statuses	Continue to monitor your email and message board for updates on your FATCA Registration form and agreement status.
System Support	System support for the online FATCA Registration form (Form 8957), including help with login problems, error messages, and other technical system issues. Includes information on how to contact the Internal Revenue Service with system questions.
Information about the Foreign Account Tax Compliance Act (FATCA)	Published guidance, frequently asked questions, and other information about FATCA. Includes information on how to submit non-system related questions

Figure 54 – Help Links

## 7.2 Appendix A – Glossary of Terms

Term	Definition
Branch	A branch is a unit, business, or office of an FI that is treated as a branch under the regulatory regime of a country or is otherwise regulated under the laws of such country as separate from other offices, units, or branches of the FI.
Compliance FI	A Compliance FI means a PFFI, Reporting FI under a Model 1 or 2 IGA, or USFI that agrees to establish and maintain a consolidated compliance program and to perform a consolidated periodic review on behalf of one or more Members FIs that are part of its EAG (the compliance group). A Compliance FI must meet the requirements to register as a Lead FI, and as part of that registration, it must identify each Member FI that is included in its compliance group. A Compliance FI must also have the authority to terminate the FATCA status of each Member FI within its compliance group.
Employer Identification Number (EIN)	A number used by the IRS to identify a business entity. It is also known as a Federal Tax Identification Number.
Exempt Beneficial Owner	An entity that is described in Treas. Reg. §1.1471-6 as: (1) a foreign government, a political subdivision of a foreign government, or a wholly owned agency or instrumentality of any one or more of the foregoing; (2) an international organization or a wholly owned agency or instrumentality thereof; (3) a foreign central bank of issue; (4) a government of a U.S. Territory; (5) a treaty-qualified retirement fund; (6) a broad participation retirement fund; (7) a narrow participation retirement fund; (8) a fund formed pursuant to a plan similar to a section 401(a) plan; (9) an investment vehicle used exclusively for retirement funds; (10) a pension fund of an exempt beneficial owner; or (11) an entity wholly owned by exempt beneficial owners. The term “exempt beneficial owner” also includes any entity treated as an exempt beneficial owner pursuant to a Model 1 or 2 IGA.
Expanded Affiliated Group (EAG) or FFIs	One or more chains of includible corporations connected through stock ownership with a common parent corporation which is an includible corporation, but only if the common parent owns directly stock in at least one of the other includible corporations totaling more than 50 percent of the total voting power of the stock of such corporation, and with a value equal to more than 50 percent of the total value of the stock of such corporation, and if stock meeting these vote and value requirements in each of the includible corporations (except the common parent) is owned directly by one or more of the other includible corporations. A partnership or any entity other than a corporation shall be treated as a Member of EAG if such entity is controlled (within the meaning of section 954(d)(3), without regard to whether such entity is foreign or domestic) by Members of such EAG (including any entity treated as a Member of such EAG by reason of this sentence).
FATCA ID	Each registering FI will be given a FATCA ID that will be used for purposes of establishing and accessing the FI's online FATCA account. For all FIs other than Member FIs, the FATCA ID is a randomly generated six character alphanumeric string. These 6 characters are upper case letters excluding the letter O, or numbers, or a combination of both. For Member FIs, the FATCA ID will be comprised of 12 characters: the first 6 characters will be the Lead FI's FATCA ID, followed by a period, and the last 5 characters will be alphanumeric and assigned sequentially to each Member. The FATCA ID is not the same as the GIIN.
Financial Institution (FI)	An institution that is a depository institution, custodial institution, investment entity, or insurance company (or holding company of an insurance company) that issues cash value insurance or annuity contracts.
Foreign Account Tax Compliance Act (FATCA)	Legislation enacted in 2010 as part of the Hiring Incentives to Restore Employment (HIRE) Act.
Foreign Financial Institution (FFI)	A Foreign Financial Institution (FFI) means a Financial Institution that is not located in the United States and includes: (1) an FFI treated as a Reporting FI under a Model 1 IGA, including foreign branches of a USFI or Territory-organized FI, (2) an FFI treated as a Reporting FI under a Model 2 IGA and (3) a foreign branch of a USFI or a Territory-organized FI that has in effect a QI Agreement.
Form 8957	Form for Foreign Account Tax Compliance Act (FATCA) Registration (online version only, unless paper form is referenced); this online form is used by FIs to complete the FATCA Registration process.
Global Intermediary Identification Number (GIIN)	GIIN means a global intermediary identification number assigned to a PFFI or Registered Deemed Compliant FFI. A separate GIIN will be issued to the FI to identify each jurisdiction, including the FI's jurisdiction of residence, in which the FI maintains a branch that is not treated as a Limited Branch. It is anticipated that the IRS FFI list will be updated on a monthly basis to add or remove FIs (or their branches). The GIIN may be used by an FI to identify itself to withholding agents and tax administrations for FATCA reporting. A GIIN will be issued to only those FIs that are not Limited FFIs, Limited Branches, or U.S. branches of an FFI, and will be issued after an FI's FATCA Registration is submitted and approved. For further information on the make-up of the GIIN, consult Appendix B.
Intergovernmental Agreement (IGA)	An agreement or arrangement between the U.S. or the Treasury Department and a foreign government or one or more agencies to implement FATCA.
Lead (Lead FI)	A Lead FI means a USFI, FFI, or a Compliance FI that will initiate the FATCA registration process for each of its Member FIs that is a PFFI, RDCFFI, or Limited FFI and that is authorized to carry out most aspects of its Members' FATCA registrations. A Lead FI is not required to act as a Lead FI for all Member FIs within an EAG. Thus, an EAG may include more than one Lead FI that will carry out FATCA registration for a group of its Member FIs. A Lead FI will be provided the rights to manage the online account for its Member FIs. NOTE: An FFI seeking to act as a Lead FI cannot have Limited FFI status in its country of residence.



Limited Branch	A branch that under the laws of the jurisdiction in which it is located is unable to: (1) report, close, or transfer its U.S. accounts to a USFI, to a branch of the FFI that will report the U.S. account, to a PFFI, or to a Reporting FI under a Model 1 IGA, or (2) withhold, block, or close an account held by a recalcitrant account holder or nonparticipating FFI or otherwise transfer the account to a USFI, to a branch of the FFI that will report the account to the IRS, to a PFFI, or to a Reporting FI under a Model 1 IGA. A Limited Branch also includes a related branch under a Model 1 or 2 IGA that is treated as a nonparticipating FFI branch because it operates in a jurisdiction that prevents such branch from fulfilling the requirements of a PFFI or deemed-compliant FFI.
Limited FFI	A Limited FFI means an FI that due to local law restrictions cannot comply with the terms of an FFI Agreement, or otherwise be treated as a PFFI or RDCFFI, and that is agreeing to satisfy certain obligations for its treatment as a Limited FFI.
Member FI (Member)	A Member FI is an FFI that is registering as a Member of an EAG that is not acting as a Lead FI and that is registering as a PFFI, RDCFFI, or Limited FFI. For purposes of registration, a Member FI may also include a foreign branch of a USFI that is treated as a Reporting FI under a Model 1 IGA, or that is renewing its QI Agreement. A Member FI will need to obtain its FATCA ID from its Lead FI. The FATCA ID is used to identify the Member FI for purposes of registration and is not the same number as the GIIN. A GIIN is issued to FIs, other than Limited FFIs or Limited Branches, after the FATCA registration is submitted and approved.
Model 1 IGA	An agreement between the United States or the Treasury Department and a foreign government or one or more foreign agencies to implement FATCA through reporting by Financial Institutions to such foreign government or agency thereof, followed by automatic exchange of the reported information with the IRS. For a list of jurisdictions treated as having in effect an IGA, see <a href="http://www.irs.gov/fatca">www.irs.gov/fatca</a> .
Model 2 IGA	An agreement or arrangement between the United States or the Treasury Department and a foreign government or one or more foreign agencies to implement FATCA through reporting by Financial Institutions directly to the IRS in accordance with the requirements of an FFI Agreement, supplemented by the exchange of information between such foreign government or agency thereof and the IRS. For a list of jurisdictions treated as having in effect an IGA, see <a href="http://www.irs.gov/fatca">www.irs.gov/fatca</a> .
Nonreporting FI	An entity that is established in a jurisdiction that has in effect a Model 1 or 2 IGA and that is treated as a nonreporting FI in Annex II of the applicable Model 1 or 2 IGA or that is otherwise treated as a deemed-compliant FFI or an exempt beneficial owner under Treas. Reg. §1.1471-5 or §1.1471-6.
Participating Financial Institution (PFFI)	An FFI that: (1) is registering to agree to enter into an FFI Agreement, (2) is treated as a Reporting FI under a Model 2 IGA and that is certifying that it will comply with the terms of an FFI Agreement, as modified by the terms of the applicable Model 2 IGA, or (3) is a foreign branch of a USFI that has in effect a QI Agreement and that is also agreeing to the terms of an FFI Agreement, unless such branch is treated as a Reporting FI under a Model 1 IGA (see RDCFFI definition).
Point of Contact (POC)	An individual authorized by the FI to receive FATCA-related information regarding the FI, and to take other FATCA-related actions on behalf of the FI.
Private Arrangement Intermediary (PAI)	A contractual arrangement between a QI and a PAI that is an RDCFFI or certified deemed-compliant FFI under which the PAI generally agrees to perform all of the obligations of the QI with respect to the accounts maintained directly by the PAI. For the requirements of a PAI contract, see the renewed 2013 Model QI Agreement available at <a href="http://www.irs.gov/fatca">www.irs.gov/fatca</a> .
Qualified Intermediary (QI)	A foreign financial Institution (or foreign branch of a USFI) that has entered into a qualified intermediary withholding agreement (QI Agreement) with the IRS.
Registered Deemed-Compliant FFI (RDCFFI)	(1) an FFI that is registering to confirm that it meets the requirements to be treated as a local FFI, nonreporting FI Member of a PFFI group, qualified collective investment vehicle, restricted fund, qualified credit card issuer, or sponsored investment entity or controlled foreign corporation (see Treas. Reg. §1.1471-5(f)(1)(i) for more information about these categories), (2) a Reporting FI under a Model 1 IGA that is registering to obtain a GIIN, or (3) an FFI that is treated as a Nonreporting FI under a Model 1 or 2 IGA and that is registering pursuant to the applicable Model 1 or 2 IGA.
Related Entity	An entity that is related to another entity under an applicable Model 1 or 2 IGA. An entity is related to another if either entity controls the other or the two entities are under common control. Control includes direct or indirect ownership of more than 50 percent of the vote or value in an entity.
Reporting FI	An FI that is treated as a Reporting FI under the terms of a Model 1 or Model 2 IGA that is in effect. The term Reporting FI also includes a foreign branch of a USFI that is treated as a Reporting FI under the terms of a Model 1 IGA that is treated as in effect. A foreign branch of a USFI treated as a Reporting FI under the terms of a Model 2 IGA is not required to submit a FATCA Registration form to obtain a GIIN, unless it is renewing a QI Agreement.
Responsible Officer (RO)	An individual designated by the Financial Institution (FI) in the FATCA Registration System to complete the registration form. An FI's RO will be a Point of Contact (POC) for the FI. In addition, the RO of an FI registering as a Lead of all or part of an Expanded Affiliated Group will be a POC for each Member of that group. Further information on RO selection choices is available in the instructions to the Form 8957.
Responsible Party	The individual responsible for the performance of the FI under the terms of a QI, WP, or WT Agreement.
Single FI (Single)	A Single FI means an FI that does not have any Member FIs and that is registering for PFFI or RDCFFI status for itself or one or more of its branches. A Single FI may also include a foreign branch of a USFI treated as a Reporting FI under a Model 1 IGA or that has in effect a QI Agreement.

Sponsored FFI	An investment entity or an FFI that is a controlled foreign corporation (CFC) having a Sponsoring Entity that will perform the due diligence, withholding, and reporting obligations on its behalf.
Sponsoring Entity	An entity that will perform the due diligence, withholding, and reporting obligations of one or more sponsored investment entities or controlled foreign corporations (Sponsored FFIs).
United States	The United States of America, including the States thereof, but does not include the U.S. Territories. Any reference to a "State" of the United States includes the District of Columbia.
U.S. Financial Institution (USFI)	A U.S. Financial Institution (USFI) that is a resident of the United States.
U.S. Territory	American Samoa, the Commonwealth of the Northern Mariana Islands, Guam, the Commonwealth of Puerto Rico, or the U.S. Virgin Islands.
Withholding Foreign Partnership (WP)	A foreign partnership that has entered into a withholding foreign partnership agreement (WP Agreement) with the IRS.
Withholding Foreign Trust (WT)	A foreign trust that has entered into a withholding foreign trust agreement (WT Agreement) with the IRS.

Figure 55 – Glossary of Terms

### 7.3 Appendix B – GIIN Composition Table

GIIN means a Global Intermediary Identification Number assigned to a PFFI or Registered Deemed Compliant FFI. A separate GIIN will be issued to the FI to identify each jurisdiction, including the FI's jurisdiction of residence, in which the FI maintains a branch that is not treated as a Limited Branch. It is anticipated that the IRS FFI list will be updated on a monthly basis to add or remove FIs (or their branches). The GIIN may be used by an FI to identify itself to withholding agents and tax administrations for FATCA reporting. A GIIN will be issued to only those FIs that are not Limited FFIs, Limited Branches, or U.S. branches of an FFI, and will be issued after an FI's FATCA Registration is submitted and approved.

Format: XXXXXX.XXXXXX.XX.XXX

The GIIN is a 19-character identification number that is a composite of several other identifiers. These identifiers include the following:

- Each registering FI will be given a FATCA ID that will be used for purposes of establishing and accessing the FI's online FATCA account. For all FIs other than Member FIs, the FATCA ID is a randomly generated six character alphanumeric string. These 6 characters are upper case letters excluding the letter O, or numbers, or a combination of both. For Member FIs, the FATCA ID will be comprised of 12 characters: the first 6 characters will be the Lead FI's FATCA ID, followed by a period, and the last 5 characters will be alphanumeric and assigned sequentially to each Member. The FATCA ID is not the same as the GIIN.
- The Financial Institution Type can be Single, Lead of an Expanded Affiliated Group, Member (not Lead) of an Expanded Affiliated Group, or Sponsoring Entity. The Financial Institution type is provided by the Financial Institution when creating its FATCA account.
- The Category Code is a two-character abbreviation identifying either the Financial Institution Type as previously described or a branch of the Financial Institution.
- The Country Identifier will be the ISO 3166-1 numeric standard country code for the Financial Institution's country of residence for tax purposes that the Financial Institution identified in question 3 on the registration form, or, if the GIIN is for a branch, the branch country identified in question 9A on the registration form.

Character Representation	No of Char	Position	Description / Rules
XXXXXX FATCA ID (first six characters)	6	1-6	<i>Alphanumeric upper case only</i> For all Financial Institutions, this is the same as the first 6 characters of the FATCA ID. For Leads and Singles, this is your FATCA ID. For Members, this is just the first six characters of your FATCA ID. (First 6 characters of any Financial Institution's FATCA ID are randomly generated and will never use the letter "O".)
Separator 1	1	7	Period = .
XXXXX Financial Institution Type	5	8-12	<i>Alphanumeric upper case only</i> Lead = 00000 Sponsoring Entity = 00000 Single = 99999 Member = Same as the last 5 characters of the Member's FATCA ID (sequential, starting from 00001 and going to 99998, then A0000 – ZZZZZ; will never use the letter "O")
Separator 2	1	13	Period = .
XX Category Code	2	14-15	<i>Alpha upper case only</i> Based on Financial Institution Type or Branch Status LE = Lead SL = Single ME = Member BR = Branch (the first thirteen characters of a branch's GIIN will match the first thirteen characters of the GIIN of the Financial Institution with which the branch is associated) SP = Sponsoring Entity
Separator 3	1	16	Period = .
XXX Country Identifier	3	17-19	<i>Numeric</i> ISO 3166-1 numeric standard country code of the Financial Institution or branch NOTE: Use 999 for country code "Other"

Figure 56 – GIIN Composition

## 7.4 Appendix C – Account Status Table

The table below displays the descriptions and next steps for each of the FATCA account statuses:

	Status	Description	Next Steps
1.	Initiated	Your FATCA Account has been created. You should now have a FATCA ID and Access Code.	Complete and submit the FATCA Registration form.
2.	Registration Submitted	Your FATCA Registration has been submitted and we are processing your registration. NOTE: This account status will not be an actual status until after the FI takes action to submit its registration on or after January 1, 2014.	Monitor updates to your account by accessing your homepage.
3.	Registration Incomplete	Required fields are incomplete on your FATCA Registration.	Select "Registration - Edit/Complete/Submit" from your homepage to complete and submit your FATCA Registration.
4.	Registration Under Review	Your FATCA Registration is currently being reviewed.	No action required. Monitor updates to your account by accessing your homepage.
5.	Registration Rejected/ Denied	Your FATCA Registration has been rejected.	No action required.
6.	Agreement Canceled	You have canceled your FATCA Agreement and will no longer be able to access your FATCA account.	No action required for this FATCA Agreement. If you choose to establish a new FATCA Agreement, you must create a new account.
7.	Agreement Terminated	Your FATCA Agreement has been terminated.	No action required.
8.	Approved	Your FATCA Agreement has been approved. You have been assigned a GIIN that you can view via your homepage. Your Financial Institution (and its branches that are not Limited Branches) will appear on the next published IRS FFI List.	No action required at this time. Ensure your Financial Institution account is accurate by periodically accessing your homepage and reviewing the information.
9.	Limited Conditional	Your FATCA Agreement has been designated as Limited Conditional. Your Financial Institution won't receive a GIIN and won't appear on the next published IRS FFI List.	No action required at this time. Ensure your Financial Institution account is accurate by periodically accessing your homepage and reviewing the information. Please be aware that the Limited Conditional status is temporary. After December 31, 2015, no Financial Institutions may remain registered in the Limited Conditional status.

Figure 57 – Account Status Tables

## 7.5 Appendix D – Country Lookup Table

Country Name	Numeric Code	Questions 3, 5, 9A, 10, 11B, 12, 15
AFGHANISTAN	004	all questions
ALAND ISLANDS	248	all questions
ALBANIA	008	all questions
ALGERIA	012	all questions
AMERICAN SAMOA	016	9A
ANDORRA	020	all questions
ANGOLA	024	all questions
ANGUILLA	660	all questions
ANTARCTICA	010	all questions
ANTIGUA AND BARBUDA	028	all questions
ARGENTINA	032	all questions
ARMENIA	051	all questions
ARUBA	533	all questions
AUSTRALIA	036	all questions
AUSTRIA	040	all questions
AZERBAIJAN	031	all questions
BAHAMAS	044	all questions
BAHRAIN	048	all questions
BANGLADESH	050	all questions
BARBADOS	052	all questions
BELARUS	112	all questions
BELGIUM	056	all questions
BELIZE	084	all questions
BENIN	204	all questions
BERMUDA	060	all questions
BHUTAN	064	all questions
BOLIVIA, PLURINATIONAL STATE OF	068	all questions
BONAIRE, SINT EUSTATIUS AND SABA	535	all questions
BOSNIA AND HERZEGOVINA	070	all questions
BOTSWANA	072	all questions
BOUVET ISLAND	074	all questions
BRAZIL	076	all questions
BRITISH INDIAN OCEAN TERRITORY	086	all questions
BRUNEI DARUSSALAM	096	all questions
BULGARIA	100	all questions
BURKINA FASO	854	all questions
BURUNDI	108	all questions
CAMBODIA	116	all questions
CAMEROON	120	all questions
CANADA	124	all questions
CAPE VERDE	132	all questions
CAYMAN ISLANDS	136	all questions
CENTRAL AFRICAN REPUBLIC	140	all questions
CHAD	148	all questions
CHILE	152	all questions
CHINA	156	all questions
CHRISTMAS ISLAND	162	all questions
COCOS (KEELING) ISLANDS	166	all questions

COLOMBIA	170	all questions
COMOROS	174	all questions
CONGO	178	all questions
CONGO, DEMOCRATIC REPUBLIC OF THE	180	all questions
COOK ISLANDS	184	all questions
COSTA RICA	188	all questions
CROATIA	191	all questions
COTE D'IVOIRE	384	all questions
CUBA	192	all questions
CURACAO	531	all questions
CYPRUS	196	all questions
CZECH REPUBLIC	203	all questions
DENMARK	208	all questions
DJIBOUTI	262	all questions
DOMINICA	212	all questions
DOMINICAN REPUBLIC	214	all questions
ECUADOR	218	all questions
EGYPT	818	all questions
EL SALVADOR	222	all questions
EQUATORIAL GUINEA	226	all questions
ERITREA	232	all questions
ESTONIA	233	all questions
ETHIOPIA	231	all questions
FALKLAND ISLANDS (MALVINAS)	238	all questions
FAROE ISLANDS	234	all questions
FIJI	242	all questions
FINLAND	246	all questions
FRANCE	250	all questions
FRENCH GUIANA	254	all questions
FRENCH POLYNESIA	258	all questions
FRENCH SOUTHERN TERRITORIES	260	all questions
GABON	266	all questions
GAMBIA	270	all questions
GEORGIA	268	all questions
GERMANY	276	all questions
GHANA	288	all questions
GIBRALTAR	292	all questions
GREECE	300	all questions
GREENLAND	304	all questions
GRENADA	308	all questions
GUADELOUPE	312	all questions
GUAM	316	9A
GUATEMALA	320	all questions
GUERNSEY	831	all questions
GUINEA	324	all questions
GUINEA-BISSAU	624	all questions
GUYANA	328	all questions
HAITI	332	all questions
HEARD ISLAND AND MCDONALD ISLANDS	334	all questions
HOLY SEE (VATICAN CITY STATE)	336	all questions
HONDURAS	340	all questions



HONG KONG	344	all questions
HUNGARY	348	all questions
ICELAND	352	all questions
INDIA	356	all questions
INDONESIA	360	all questions
IRAN, ISLAMIC REPUBLIC OF	364	all questions
IRAQ	368	all questions
IRELAND	372	all questions
ISLE OF MAN	833	all questions
ISRAEL	376	all questions
ITALY	380	all questions
JAMAICA	388	all questions
JAPAN	392	all questions
JERSEY	832	all questions
JORDAN	400	all questions
KAZAKHSTAN	398	all questions
KENYA	404	all questions
KIRIBATI	296	all questions
KOREA, DEMOCRATIC PEOPLE'S REPUBLIC OF	408	all questions
KOREA, REPUBLIC OF	410	all questions
KUWAIT	414	all questions
KYRGYZSTAN	417	all questions
LAO PEOPLE'S DEMOCRATIC REPUBLIC	418	all questions
LATVIA	428	all questions
LEBANON	422	all questions
LESOTHO	426	all questions
LIBERIA	430	all questions
LIBYA	434	all questions
LIECHTENSTEIN	438	all questions
LITHUANIA	440	all questions
LUXEMBOURG	442	all questions
MACAO	446	all questions
MACEDONIA, THE FORMER YUGOSLAV REPUBLIC OF	807	all questions
MADAGASCAR	450	all questions
MALAWI	454	all questions
MALAYSIA	458	all questions
MALDIVES	462	all questions
MALI	466	all questions
MALTA	470	all questions
MARSHALL ISLANDS	584	all questions
MARTINIQUE	474	all questions
MAURITANIA	478	all questions
MAURITIUS	480	all questions
MAYOTTE	175	all questions
MEXICO	484	all questions
MICRONESIA, FEDERATED STATES OF	583	all questions
MOLDOVA, REPUBLIC OF	498	all questions
MONACO	492	all questions
MONGOLIA	496	all questions
MONTENEGRO	499	all questions
MONTSERRAT	500	all questions

MOROCCO	504	all questions
MOZAMBIQUE	508	all questions
MYANMAR	104	all questions
NAMIBIA	516	all questions
NAURU	520	all questions
NEPAL	524	all questions
NETHERLANDS	528	all questions
NEW CALEDONIA	540	all questions
NEW ZEALAND	554	all questions
NICARAGUA	558	all questions
NIGER	562	all questions
NIGERIA	566	all questions
NIUE	570	all questions
NORFOLK ISLAND	574	all questions
NORTHERN MARIANA ISLANDS	580	9A
NORWAY	578	all questions
OMAN	512	all questions
PAKISTAN	586	all questions
PALAU	585	all questions
PALESTINE, STATE OF	275	all questions
PANAMA	591	all questions
PAPUA NEW GUINEA	598	all questions
PARAGUAY	600	all questions
PERU	604	all questions
PHILIPPINES	608	all questions
PITCAIRN	612	all questions
POLAND	616	all questions
PORTUGAL	620	all questions
PUERTO RICO	630	9A
QATAR	634	all questions
REUNION	638	all questions
ROMANIA	642	all questions
RUSSIAN FEDERATION	643	all questions
RWANDA	646	all questions
SAINT BARTHÉLEMY	652	all questions
SAINT HELENA, ASCENSION AND TRISTAN DA CUNHA	654	all questions
SAINT KITTS AND NEVIS	659	all questions
SAINT LUCIA	662	all questions
SAINT MARTIN (FRENCH PART)	663	all questions
SAINT PIERRE AND MIQUELON	666	all questions
SAINT VINCENT AND THE GRENADINES	670	all questions
SAMOA	882	all questions
SAN MARINO	674	all questions
SAO TOME AND PRINCIPE	678	all questions
SAUDI ARABIA	682	all questions
SENEGAL	686	all questions
SERBIA	688	all questions
SEYCHELLES	690	all questions
SIERRA LEONE	694	all questions
SINGAPORE	702	all questions
SINT MAARTEN (DUTCH PART)	534	all questions

SLOVAKIA	703	all questions
SLOVENIA	705	all questions
SOLOMON ISLANDS	090	all questions
SOMALIA	706	all questions
SOUTH AFRICA	710	all questions
SOUTH GEORGIA AND THE SOUTH SANDWICH ISLANDS	239	all questions
SOUTH SUDAN	728	all questions
SPAIN	724	all questions
SRI LANKA	144	all questions
SUDAN	729	all questions
SURINAME	740	all questions
SVALBARD AND JAN MAYEN	744	all questions
SWAZILAND	748	all questions
SWEDEN	752	all questions
SWITZERLAND	756	all questions
SYRIAN ARAB REPUBLIC	760	all questions
TAIWAN, PROVINCE OF CHINA	158	all questions
TAJIKISTAN	762	all questions
TANZANIA, UNITED REPUBLIC OF	834	all questions
THAILAND	764	all questions
TIMOR-LESTE	626	all questions
TOGO	768	all questions
TOKELAU	772	all questions
TONGA	776	all questions
TRINIDAD AND TOBAGO	780	all questions
TUNISIA	788	all questions
TURKEY	792	all questions
TURKMENISTAN	795	all questions
TURKS AND CAICOS ISLANDS	796	all questions
TUVALU	798	all questions
UGANDA	800	all questions
UKRAINE	804	all questions
UNITED ARAB EMIRATES	784	all questions
UNITED KINGDOM	826	all questions
UNITED STATES	840	3, 5, 10, 11B, 12, 15
UNITED STATES MINOR OUTLYING ISLANDS	581	5, 9A, 10, 11B, 15
URUGUAY	858	all questions
UZBEKISTAN	860	all questions
VANUATU	548	all questions
VENEZUELA, BOLIVARIAN REPUBLIC OF	862	all questions
VIET NAM	704	all questions
VIRGIN ISLANDS (BRITISH)	092	all questions
VIRGIN ISLANDS (U.S.)	850	9A
WALLIS AND FUTUNA	876	all questions
WESTERN SAHARA	732	all questions
YEMEN	887	all questions
ZAMBIA	894	all questions
ZIMBABWE	716	all questions
OTHER	999	all questions

Figure 58 – Country Lookup Table

